



Federal Awards Reports
Required by Uniform Guidance
June 30, 2020

The University of Oklahoma Health
Sciences Center

The University of Oklahoma Health Sciences Center

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June 30, 2020

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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*

Board of Regents of the University of Oklahoma
The University of Oklahoma Health Sciences Center
Norman, Oklahoma

We have audited, in accordance with the 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 Health Science Center (the Center), an organizational unit of the Regents of the University of Oklahoma (the Regents), which is a component unit of the State of Oklahoma, which comprise the statement of net position as of June 30, 2020, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Center'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 Center is an organizational unit of the Regents and these financial statements reflect only the assets, liabilities, and revenues and expenses of the Center 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 Center's internal control over financial reporting (internal control) to determine the 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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 over financial reporting 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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.

Oklahoma City, Oklahoma
October 16, 2020



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

Board of Regents of the University of Oklahoma
The University of Oklahoma Health Science Center
Norman, Oklahoma

Report on Compliance for the Major Federal Program

We have audited the University of Oklahoma Health Science Center's (the Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Center's major federal program for the year ended June 30, 2020. The Center's major federal program is 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 compliance for the Center's major federal program 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 types of 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 Center'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 the major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on the Major Federal Program

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

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Report on Internal Control over Compliance

Management of the Center 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 Center's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 Center'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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

The Center'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 Center'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 Center as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Center'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.

Oklahoma City, Oklahoma

May 20, 2021 except for our report on the schedule of expenditures of federal awards for which the date is October 16, 2020

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards – By Agency
Year Ended June 30, 2020

Research and Development

Department of Health and Human Services	\$ 65,145,481
Department of Defense	1,873,737
Department of Agriculture	180,288
Department of Education	236,918
National Science Foundation	81,954

Total Research and Development	67,518,378
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Other

Department of Health and Human Services	13,309,396
Department of Agriculture	1,648,412
Department of Justice	1,054,606
Department of Education	1,141,610
Department of Transportation	24,473

Total Instruction	17,178,497
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Student Financial Aid

Department of Education	57,922,328
Department of Health and Human Services	8,557,064

Total Student Financial Aid	66,479,392
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Total Federal Program Expenditures	\$ 151,176,267
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The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

<u>Sponsor or Program Name</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
RESEARCH AND DEVELOPMENT PROGRAM					
Department of Agriculture					
Department of Agriculture	Direct	10.314	20176800126355	\$ 180,288	\$ 36,270
Department of Defense					
Department of the Army	Direct	12.420	W81XWH1710226	100,109	
Department of the Army	Direct	12.420	W81XWH1720048	607,566	
Department of the Army	Direct	12.420	W81XWH1810066	151,583	
Department of the Army	Direct	12.420	W81XWH1810054	271,463	29,487
Department of the Army	Direct	12.420	W81XWH1810457	63,237	
Department of the Army	Direct	12.420	W81XWH1810073	272,020	
Department of the Army	Direct	12.420	W81XWH1810637	102,067	
Department of the Army	Direct	12.420	W81XWH1910096	62,448	
Department of the Army	Direct	12.420	W81XWH1910647	6,066	
Department of the Army	Direct	12.420	W81XWH1910356	180,425	
Department of the Army	Direct	12.420	W81XWH2010002	7,377	
John Hopkins University	Pass through	12.420	2001214293	11,091	1,835,452
Henry M Jackson Found Adv Military Med	Pass through	12.750	4915	18,934	
Henry M Jackson Found Adv Military Med	Pass through	12.750	HU0001-16-2-0006	19,351	38,285
Total Department of Defense				1,873,737	29,487
National Science Foundation					
National Science Foundation	Direct	47.074	1616845		9,209
National Science Foundation	Direct	47.076	1849507	40,412	
Oklahoma State University	Pass through	47.076	15781500UHSC	28,721	69,133
Oklahoma State University	Pass through	47.083	20205		3,612
Total National Science Foundation				81,954	
Department of Education					
National Center for Special Education	Pass through	84.324	R324A160226	236,918	13,723
Department of Health and Human Services					
Natl Cancer Inst	Direct	93.CON	HHSN261201500038I	452,964	135,024
Natl Cancer Inst	Direct	93.CON	75N91019D00020	173,613	140,172

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Natl Heart, Lung and Blood Institute	Direct	93.CON	75N92019D00027	1,686,543	965,918
Natl Heart, Lung and Blood Institute	Direct	93.CON	75N92019D00028	511,561	
American Academy of Pediatrics	Pass through	93.CON	8025020UMED	62,882	
Duke Clinical Research Institute	Pass through	93.CON	HHSN275201000003I	5,054	
Duke Clinical Research Institute	Pass through	93.CON	HHSN2752018000031	314	
Duke Clinical Research Institute	Pass through	93.CON	NICHD2011POP01	26,677	
John Hopkins University	Pass through	93.CON	2004481747	19,050	
Illinois Institute of Technology	Pass through	93.CON	14102573001RL	243,443	
Leidos	Pass through	93.CON	18X103	12,019	3,194,120
Natl Inst on Drug Abuse	Direct	93.077		363,851	61,809
Natl Heart, Lung and Blood Institute	Direct	93.077	K01HL148907	128,662	
Battelle Memorial Institute	Pass through	93.077	US0010000750665	24,999	
University of Oklahoma - Norman	Pass through	93.077	2019-38	2,771	
Ohio State University	Pass through	93.077	60073172	95,461	
Virginia Commonwealth University	Pass through	93.077	FP000064777SA005	3,554	619,298
OK Dept Mental Hlth Substance Abuse Svcs	Pass through	93.087	4529060779		29,520
Duke University	Pass through	93.103	U18FD006298		15,516
Univ of Arkansas for Medical Sciences	Pass through	93.110	519520UHSCPEDS		25,068
Natl Inst Environmental Health Sciences	Direct	93.113	R03ES031358	9,821	
University of Oklahoma - Norman	Pass through	93.113	201924	9,512	19,333
Natl Inst of Dental & Craniofacial Research	Direct	93.121		350,913	72,949
Penn State University	Pass through	93.121	UOKDE024964	63,362	414,275
Maternal & Child Health Bureau	Direct	93.127	H33MC06689	127,790	
University of Arizona	Pass through	93.127	307872	88,821	216,611
Agency for Healthcare Research & Quality	Direct	93.226	R18HS023919	446,544	
City of Hope	Pass through	93.226	606482005114669303	35,459	482,003
Natl Inst of Mental Health	Direct	93.242	R34MH118486	171,386	74,250
Laureate Institute for Brain Research	Pass through	93.242	R21MH113871	15,187	186,573
OK Dept Mental Hlth Substance Abuse Svcs	Pass through	93.243	4529060554		813,086
Colorado State University	Pass through	93.262	G7110901		28,565
Natl Inst on Alcohol Abuse & Alcoholism	Direct	93.273		419,155	136,708

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Ohio State University	Pass through	93.273	60080400	8,923	
Univ of North Texas Health Science Ctr	Pass through	93.273	RF0014020180325	71,901	499,979
NIDA	Direct	93.279		105,581	
Alere Wellbeing, Inc.	Pass through	93.279	R21DA042960	2,330	
Battelle Memorial Institute	Pass through	93.279	US0010000749766	20,000	
Truth Initiative®	Pass through	93.279	7016UNIVOKLAHOMA	61,345	189,256
Natl Inst Biomedical Imaging & Bioeng	Direct	93.286	R01EB020125	58,357	
Oklahoma Medical Research Foundation	Pass through	93.286	031001MET	53,217	
Oklahoma Medical Research Foundation	Pass through	93.286	031002WELL	19,599	131,173
Natl Ctr on Minority Health & Health Disparities	Direct	93.307		699,726	
Univ of Texas Health Sciences Ctr	Pass through	93.307	0013081C	109,236	
Washington State University	Pass through	93.307	134649G004064	39,316	848,278
Massachusetts General Hospital	Pass through	93.310	233284	5,543	
University of New Mexico HSC	Pass through	93.310	3RGJ7	65,189	
Duke University	Pass through	93.310		2,340	73,072
Office of the Director, NIH	Direct	93.351	S10OD026744		186,852
Office of Research Infrastructure Prog	Direct	93.352	C06OD028362		124,467
University of Pittsburgh	Pass through	93.361	CNVA00439081260614	9,349	
Cincinnati Children's Hospital Medical Center	Pass through	93.361	132514	34,070	43,419
University of South Florida	Pass through	93.389	0000261289		74,507
Natl Cancer Inst	Direct	93.393		2,844,769	238,280
Medical Univ of South Carolina	Pass through	93.393	MUSC190478B807	11,858	
Medical Univ of South Carolina	Pass through	93.393	MUSC170448C819	1,925	
Moffitt Cancer Center	Pass through	93.393	10202169901G3	100,134	
Moffitt Cancer Center	Pass through	93.393	1020262901G2	15,980	
Moffitt Cancer Center	Pass through	93.393	10201549901G2	5,756	
Ohio State University	Pass through	93.393	R01CA204891	205,375	3,185,797
Natl Cancer Inst	Direct	93.394		1,072,337	263,293

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
American College of Radiology	Pass through	93.394	RTOG3501	29	
University of Oklahoma - Norman	Pass through	93.394	202057	30,098	
Univ of Texas MD Anderson Cancer Center	Pass through	93.394	3001372885	31,348	1,133,812
Natl Cancer Inst	Direct	93.395		1,602,483	
Brigham and Women's Hospital	Pass through	93.395	OK003	80,912	
Children's Hospital of Philadelphia	Pass through	93.395	1U10CA180886	240,473	
COARE Biotechnology, Inc.	Pass through	93.395	20180330	18,268	
COARE Biotechnology, Inc.	Pass through	93.395	20181074	21,377	
COARE Biotechnology, Inc.	Pass through	93.395	20200057	54,000	
KinaRX LLC	Pass through	93.395	20200278	2,209	
ECOG-ACRIN	Pass through	93.395	U10CA180820	5,068	
NRG Oncology Foundation, Inc.	Pass through	93.395	NRGMooreGY6	20,564	
NRG Oncology Foundation, Inc.	Pass through	93.395	NRGMannelGY6	107,977	
NRG Oncology Foundation, Inc.	Pass through	93.395	UG1CA189867	10,526	
NRG Oncology Foundation, Inc.	Pass through	93.395		233,366	2,397,223
Natl Cancer Inst	Direct	93.396			2,358,097
Natl Cancer Inst	Direct	93.397		2,553,534	361,305
University of Oklahoma - Norman	Pass through	93.397	1P20CA202921	28,721	128,726
University of Oklahoma - Norman	Pass through	93.397	1P20CA202921	13,490	
Natl Cancer Inst	Direct	93.399	UG1CA233193	1,637,094	2,595,745
NRG Oncology Foundation, Inc.	Pass through	93.399	NCORPWalkerGY6	120,668	
NRG Oncology Foundation, Inc.	Pass through	93.399	DP2	7,544	1,765,306
Association of University Centers on Disabilities	Pass through	93.421	1188813	62,608	28,084
Oklahoma State Department of Health	Pass through	93.426	3409023138	208,016	
Hongwu Wang, LLC	Pass through	93.433	90SF001901	67,500	36,073
Administration for Children and Families	Direct	93.600	90YR0115	12,242	

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Oklahoma Department of Human Services	Pass through	93.658	17000314	48,131	24,749
Academic Pediatric Association	Pass through	93.733	NH23IP0009500500	15,490	
Iowa Healthcare Collaborative	Pass through	93.779	1L1CMS331451010004	131,447	
OK Dept Mental Hlth Substance Abuse Svcs	Pass through	93.788	4529057805	461,102	
Natl Heart, Lung and Blood Institue	Direct	93.837		1,967,544	201,779
Boston Children's Hospital	Pass through	93.837	GENFD0001593521	135,454	
Hexakit, Inc.	Pass through	93.837	Hexakit01	78,198	
New England Research Institute	Pass through	93.837	U01HL107407	29,962	
New England Research Institute	Pass through	93.837	U01HL107407	189	
Texas Tech Univ Health Sciences Center	Pass through	93.837	20HL123953OHSC	83,059	
Texas Tech Univ Health Sciences Center	Pass through	93.837	60175C17024	4,298	
University of Alabama at Birmingham	Pass through	93.837	000503570025A05	117,460	
University of California San Diego	Pass through	93.837	99198911	239,758	
Medical College of Wisconsin	Pass through	93.837	R01HL147976	1,644	2,657,566
Natl Heart, Lung and Blood Institue	Direct	93.838		312,662	
Sanford Health	Pass through	93.838	SR201009	7,002	
University of Arizona	Pass through	93.838	487318	3,628	
National Jewish Health	Pass through	93.838	20114602OUHSCsub	4,588	327,880
Natl Heart, Lung and Blood Institue	Direct	93.839		139,330	
Emory University	Pass through	93.838	A346774	159,369	
National Marrow Donor Program	Pass through	93.839	BMTCTN0801	325	
National Marrow Donor Program	Pass through	93.839	BMTCTN1101	711	
Washington University in St. Louis	Pass through	93.839	R21HL128863	516	
Washington University in St. Louis	Pass through	93.839	WU18222	8,576	308,827
Natl Inst of Arthritis & Musculoskeletal Disease	Direct	93.846		304,459	
Yale University	Pass through	93.846	GR108957	1,420	
Yale University	Pass through	93.846	GR108842CON80002267	6,816	312,695
Natl Inst Diabetes Digestive Kidney Disease	Direct	93.847		3,557,865	1,219,256
Children's Mercy Hospital - Kansas City, MO	Pass through	93.847	180023	6,678	
Emory University	Pass through	93.847	T891132	1,757	
George Washington University	Pass through	93.847	4917D14	261,115	
Nationwide Children's Hospital	Pass through	93.847	7000430518	4,288	

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Research Foundation of State Univ of New York	Pass through	93.847	113894677867	3,090	
Texas Biomedical Research Institute	Pass through	93.847	1804613301	103,688	
University of Alabama at Birmingham	Pass through	93.847	000508172SP006SC010	41,722	
Univ of Kansas Medical Ctr Rsch Inst	Pass through	93.847	ZAT00060	1,770	
University of Maryland	Pass through	93.847	1300318A	2,607	
University of South Florida	Pass through	93.847	TrialNet	25,835	
University of Texas Rio Grande Valley	Pass through	93.847	R21DK1059913	6,816	4,017,231
Natl Inst of Neurological Disorders and Stroke	Direct	93.853		983,241	295,306
University of Cincinnati	Pass through	93.853	010785138586	1,150	
Medical College of Wisconsin	Pass through	93.853	R21NS099789	5,525	989,916
Natl Inst of Allergy & Infectious Disease	Direct	93.855		3,306,382	3,485
Massachusetts General Hospital	Pass through	93.855	225488	2,528	
Massachusetts General Hospital	Pass through	93.855	229712	2,657	
Oklahoma Medical Research Foundation	Pass through	93.855	017016OUHSCJM	7,123	
Oklahoma Medical Research Foundation	Pass through	93.855	017014OUHSCJM	83,127	
Oklahoma Medical Research Foundation	Pass through	93.855	0170-15OUHSC/JB	73,779	
Oklahoma Medical Research Foundation	Pass through	93.855	017015065OUHSC/LZ	18,222	
ProThera Biologics Inc.	Pass through	93.855	UORT20191	80,258	
University of Alabama at Birmingham	Pass through	93.855	000520244SP008SC004	116,005	
University of Chicago	Pass through	93.855	AWD100279SUB00000118	255,517	3,945,598
Natl Inst of General Medical Sciences	Direct	93.859		14,113,219	2,572,701
Bayesic Technologies, LLC	Pass through	93.859	20180920	17,074	
BBC Entrepreneurial Training & Consulting	Pass through	93.859	20200957	5,350	
Cherokee Nation of Oklahoma	Pass through	93.859	250615	77,939	
Cherokee Nation of Oklahoma	Pass through	93.859	S06GM123546	255,419	
Laureate Institute for Brain Research	Pass through	93.859	P20GM121312OU1	83,214	
Oklahoma Medical Research Foundation	Pass through	93.859	02490604OUHSC/MW	395,614	
Oklahoma Medical Research Foundation	Pass through	93.859	02490606OUHSC/MW	10,621	
Oklahoma State University Center for Health Sciences	Pass through	93.859	57113701	342,969	

The University of Oklahoma Health Sciences Center

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Oklahoma State University	Pass through	93.859	5554600	112,107	
Oklahoma State University	Pass through	93.859	5554009	138,630	
Oklahoma State University	Pass through	93.859	5554009	99,904	
Oklahoma State University	Pass through	93.859	5553999	6,819	
University of Oklahoma - Norman	Pass through	93.859	201968	425,169	
University of Oklahoma - Norman	Pass through	93.859	201969	43,780	
University of Colorado	Pass through	93.859	ECAV	58,119	16,185,947
Natl Inst of Child Health & Human Development	Direct	93.865		179,380	
Office of the Director, NIH	Direct	93.865		466,435	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460iAmHealthyTraining	8,263	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460iAmHealthyCoord	46,554	
Loma Linda University	Pass through	93.865	2150113UO	56,327	
Oklahoma State University	Pass through	93.865	1571918OUHSC	21,575	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460Leadership	39,078	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460	39,117	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460	38,196	
Univ of Arkansas for Medical Sciences	Pass through	93.865	U24OD024957	1,173	
University of Minnesota	Pass through	93.865	P007776101	10,319	
Vanderbilt University	Pass through	93.865	UNIV59500	25,967	
Yale University	Pass through	93.865	GR101952	1,042	933,426
Natl Inst on Aging	Direct	93.866		3,732,244	253,914
Oklahoma Medical Research Foundation	Pass through	93.866	030002OUHSC	1,204	
Oklahoma Medical Research Foundation	Pass through	93.866	029603OUHSC	18,325	
Oklahoma Medical Research Foundation	Pass through	93.866	03180101OUHSC	50,059	
University of California Los Angeles	Pass through	93.866	1557GVC148	34,757	
University of California Los Angeles	Pass through	93.866	1558GVA160	15,000	
University of Kentucky	Pass through	93.866	320000222319098	316,353	
University of Michigan	Pass through	93.866	3004121226	516,713	
University of New Mexico	Pass through	93.866	76533587X6	71,377	
University of Washington	Pass through	93.866	UWSC9853	57,955	
Washington State University	Pass through	93.866	135230G004096	18,638	4,832,625
Natl Eye Inst	Direct	93.867		7,243,460	436,289
Dartmouth-Hitchcock Medical Center	Pass through	93.867	GC100060001	38,246	

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Jaeb Center for Health Research	Pass through	93.867	PON1	1,465	
Jaeb Center for Health Research	Pass through	93.867	IXT5	7,586	
Jaeb Center for Health Research	Pass through	93.867	ATS20	1,088	
Oklahoma Medical Research Foundation	Pass through	93.867	029902OUHSC	7,364	
University of Colorado	Pass through	93.867	FY20724001	17,040	
University of Oklahoma - Norman	Pass through	93.867	201913	48,050	
University of Oklahoma - Norman	Pass through	93.867	202070	5,974	
University of Michigan	Pass through	93.867	3003705558	22,129	
University of Houston	Pass through	93.867	R200024	5,630	7,398,032
Oklahoma State Department of Health	Pass through	93.870	3409022549	183,831	91,513
Oklahoma State Department of Health	Pass through	93.870	3409023011	383,273	26,935
Univ of North Texas Health Science Ctr	Pass through	93.879	HS7630000151585	5,703	
Univ of North Texas Health Science Ctr	Pass through	93.879	UG4LM012345	5,444	11,147
Total Department of Health and Human Services				65,145,481	7,768,518
Total Research Cluster *				67,518,378	7,847,998
Other Programs					
Department of Agriculture					
Oklahoma Department of Agriculture	Pass through	10.170	0409017772	27,459	
Department of Agriculture	Direct	10.545	FSNSNAPFSUPOK	58,464	
Oklahoma Department of Human Services	Pass through	10.561	209340/506756	1,562,489	
Total Department of Agriculture				1,648,412	
Department of Justice					
Office of Justice Programs	Direct	16.543			501,271
Oklahoma District Attorneys Council	Pass through	16.575	2019VOCAOUHSC124	148,152	
Oklahoma District Attorneys Council	Pass through	16.575	2019VOCAOUHSC121	136,740	284,892
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC067	71,716	
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC051	81,572	
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC073	67,184	220,472
Legal Aid Services of Oklahoma, Inc	Direct	16.582	20192038		47,971
Total Department of Justice				1,054,606	

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

<u>Sponsor or Program Name</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
Department of Transportation					
Oklahoma Highway Safety Office	Pass through	20.600	OHSOFFY2012OUHSC00145	24,473	
Department of Education					
University of Oklahoma - Norman Higher Education Emergency Relief					
Funds (HEERF) - Student Funds- COVID19 *	Pass through	84.425E	P425E200831		882,302
Oklahoma State Department of Education	Pass through	84.027	2659017403	44,022	
Oklahoma State Department of Education	Pass through	84.027	2659017452	6,767	50,789
Department of Education	Direct	84.325			208,519
Total Department of Education					1,141,610
Department of Health and Human Services					
Natl Center for Child Abuse & Neglect	Direct	93.CON	HHSP233201400045C	110,074	
Zero to Three	Pass through	93.CON	2019070314	8,033	118,107
Univ of Texas Health Sciences Ctr	Pass through	93.080	0011472C		25,209
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.087	4529058329	76,692	
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.087	4529060360	210,332	287,024
Maternal & Child Health Bureau	Direct	93.110		657,156	10,307
Univ of Arkansas for Medical Sciences	Pass through	93.110	51952OUHSCDMF	139,032	
Univ of Texas Health Sciences Ctr	Pass through	93.110	0012728A	30,946	827,134
Parkland Health and Hospital System	Pass through	93.145	OTHER9912	25,792	
University of New Mexico HSC	Pass through	93.145	3RGL7	166,975	192,767
HIV/Aids Bureau	Direct	93.153	H12HA24834		373,127
Bureau of Health Professions	Direct	93.191			58,920
Cherokee Nation of Oklahoma	Pass through	93.243	4529057794	4,095	
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.243	4529060975	84,760	
University of Iowa	Pass through	93.243	S0095001	18,151	107,006
Health Resources & Services Administration	Direct	93.253			255,587
Natl Inst of Occupational Safety & Health	Direct	93.262	T03OH008614		128,800
Washington University in St. Louis	Pass through	93.365	WU20199		11,130

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Association of University Centers on Disabilities	Pass through	93.421		3,448	
Association of University Centers on Disabilities	Pass through	93.421	1208813	107,489	
Association of University Centers on Disabilities	Pass through	93.421	4188813	53,073	164,010
Oklahoma State Department of Health	Pass through	93.426	3409022943		134,229
Tulane University	Pass through	93.516	TULHSC5573661920		35,867
Oklahoma State Department of Health	Pass through	93.590	3409023261		21,846
Administration on Developmental Disabilities	Direct	93.632	90DDUC0028		466,104
Oklahoma Department of Human Services	Pass through	93.643	19000361	1,497	23,000
Oklahoma Department of Human Services	Pass through	93.643	19000362	11,782	
Oklahoma Department of Human Services	Pass through	93.643	20002663	28,317	
Oklahoma Department of Human Services	Pass through	93.643	20000563	13,298	
Oklahoma Department of Human Services	Pass through	93.643	20002664	44,102	98,996
Oklahoma Department of Human Services	Pass through	93.669	19000124		110,393
Bureau of Health Workforce	Pass through	93.680	T99HP33558		355,431
A+ Government Solutions, Inc.	Pass through	93.719	7760128000007		5,332
Health Resources & Services Administration	Direct	93.732	M01HP31375		181,325
Administration for Community Living	Direct	93.761	90FPSG0025		156,822
Oklahoma Department of Human Services	Pass through	93.778	19000315	9,533	
Oklahoma Department of Human Services	Pass through	93.778	20000417	162,434	
Oklahoma Department of Human Services	Pass through	93.778	19000263	14,502	
Oklahoma Department of Human Services	Pass through	93.778	20000217	159,291	
Oklahoma Health Care Authority	Pass through	93.778	8079004156	4,637,278	
Oklahoma Health Care Authority	Pass through	93.778	8079002858	233,421	5,216,459
Oklahoma State Department of Health	Pass through	93.870	3409023010	68,782	
Oklahoma State Department of Health	Pass through	93.870	3409023222	392,249	271,672
Oklahoma State Department of Health	Pass through	93.870	3409020652	224,168	187,776
Oklahoma State Department of Health	Pass through	93.917	3409022107	1,091,964	
Oklahoma State Department of Health	Pass through	93.917	3409022159	144,402	1,236,366
HIV/Aids Bureau	Direct	93.918	H76HA00185		879,860
Cherokee Nation of Oklahoma	Pass through	93.933	ONARCH8		13,182

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Sponsor or Program Name	Direct/ Pass through	CFDA	Award Number	Expenditures		Subrecipient Expenditures
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.959	4529060195	100,468		
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.959	4529057804	6,298	106,766	
Bureau of Health Workforce	Pass through	93.969	U1QHP33082		538,882	69,011
Oklahoma Department of Human Services	Pass through	93.994	19000250	3,310		
Oklahoma Department of Human Services	Pass through	93.994	17000357	276,350		
Oklahoma Department of Human Services	Pass through	93.994	16000441	117,672		
Oklahoma Department of Human Services	Pass through	93.994	18000224	46,281		
Oklahoma State Department of Health	Pass through	93.994	3409021762	68,620		
Oklahoma State Department of Health	Pass through	93.994	3409020834	5,283	517,516	
Total Department of Health and Human Services				13,309,396	561,766	
Total Other Programs				17,178,497	561,766	
Student Financial Assistance Cluster						
Department of Education						
Department of Education - Direct Student Loans	Direct	84.268			57,001,996	
University of Oklahoma - Norman (SEOG)	Pass Through	84.007	17-18002		75,000	
University of Oklahoma - Norman (Pell)	Pass Through	84.063	17-18001		845,332	
Total Department of Education					57,922,328	
Department of Health and Human Services						
Health Professions Nurse Faculty Loan - Advances	Direct	93.264		9,864		
June 30, 2019 Nurse Faculty Loan Program	Loan Balance	93.264		-	9,864	
Health Professions Student Loan (HPSL & PCL) - Advances	Direct	93.342		1,253,618		
June 30, 2019 HPSL & PCL Programs	Loan Balance	93.342		5,389,980	6,643,598	
Health Professions Undergraduate Nursing Student Loan - Advances	Direct	93.364		447,814		
June 30, 2019 Nursing Student Loan Program	Loan Balance	93.364		1,455,788	1,903,602	
Total Department of Health and Human Services				8,557,064		
Total Student Financial Aid & Federal Direct Student Loan Cluster *				66,479,392		
Total Federal Expenditures				\$ 151,176,267	\$ 8,409,764	

* Denotes major program tested

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 Health Sciences Center (the Center) 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 Center, it is not intended to and does not present the financial position, changes in financial position, or cash flows of The University of Oklahoma Health Sciences Center.

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, College Work-Study, and other grants student award 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 the Center campus is considered pass through funds and are, therefore, included in the Schedule.

Note 3 - Indirect Cost Rate

The University has not elected to use the 10% de minimus cost rate.

Note 4 - Provider Relief Funds

The Center received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2020. The PRF expenditures are not recognized on the schedule in accordance with the compliance supplement addendum, until the expenditures are included on the reporting to HHS for the calendar year ending December 31, 2020, as required under the PRF program.

Note 5 - Student Loan Programs**Federal Direct Student Loan Program**

Under the Federal Direct Student Loan Program ("Direct Loan Program"), the U.S. Department of Education makes loans to enable a student or parent to pay the costs of the student's attendance at a postsecondary school. The Direct Loan Program enables an eligible student or parent to obtain a loan to pay for the student's cost of attendance directly from the U.S. Department of Education rather than through private lenders. The Center administers the origination and disbursement of the loans to eligible students or parents. The Center is not responsible for the collection of these loans.

Administered Loan Programs

The federal student loan programs listed subsequently are administered directly by the Center and balances and transactions relating to these programs are included in the Center's basic financial statements. Loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2020 consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2020</u>
93.264	Nurse Faculty Loan Program	\$ 9,864
93.342	Health Professions Student Loans	5,667,775
93.364	Nursing Student Loans	1,558,652

The University of Oklahoma Health Sciences Center
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted	Yes

Federal Awards

Internal control over major programs:	
Material weakness identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR Section 516:	No

<u>Name of Federal Program or Cluster</u>	<u>CFDA number</u>
Student Financial Aid Cluster	84.268, 84.007, 84.038, 84.063, 93.264, 93.342, & 93.364
Research and Development Cluster	Various *
Higher Education Emergency Relief Fund (HEERF) -Student Funding- COVID19	84.425E

* See the Schedule of Expenditures of Federal Awards for identification of CFDA numbers applicable to this major program

Dollar threshold used to distinguish between Type A and Type B programs	\$ 3,000,000
Auditee qualified as low-risk auditee	Yes

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

2020-001	Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268, 84.063, 84.007) Special Tests: Enrollment Reporting Significant Deficiency in Internal Control over Compliance
Criteria:	A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to FFEL Program loan holders by ED. Enrollment Reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days.
Condition:	In our student testing, there were students that had a change in enrollment status (i.e. withdrawal, graduation, reduction from fulltime to part-time) selected for testwork. We identified instances where status changes per the institution's records did not agree to the Department of Education's National Student Loan Data System (NSLDS) final records and other instances where the status change was not reported to NSLDS within the 60-day requirement.
Questioned Costs:	None reported.
Cause:	Internal controls do not appear to be fully in place to accurately and timely report to NSLDS.
Effect:	Inaccurate reporting of student enrollment status does not allow the Department of Education to properly track and monitor students, including initiation of the loan repayment process.
Repeat finding From Prior Year:	Yes, 2019-001, 2018-001, 2017-001
Context:	Out of the 98 sample of enrollment status changes, three status changes were not reported to NSLDS within the time required by federal guidelines and one of the status changes did not agree with NSLDS. Non-statistical sampling was used.
Recommendation:	We recommend that management update their control processes to ensure that the proper and timely status date changes are being reported to NSLDS.
Views of Responsible Officials:	Management acknowledges the finding and is implementing internal processes to ensure timely and accurate reporting of enrollment status date changes to NSLDS.