



Reports Required by Uniform Guidance
For the Year Ended June 30, 2016

The University of Oklahoma Health Sciences Center

The University of Oklahoma Health Sciences Center

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Year Ended June 30, 2016

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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
University of Oklahoma
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, 2016, 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 20, 2016. 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 one certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2016-A, that we consider to be a significant deficiency.

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*.

The Center's Response to Findings

The Center's response to the finding 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 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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Oklahoma City, Oklahoma
October 20, 2016



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

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of the University of Oklahoma Health Sciences Center (the Center) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2016. The Center'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 Center'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 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 each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, the Center 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, 2016.

Report on Internal Control over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the 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 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 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that were not 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, as described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

The Center's responses to the internal control over compliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The Center's responses were 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.



Oklahoma City, Oklahoma
October 20, 2016

The University of Oklahoma Health Sciences Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Research and Development

Department of Health and Human Services	\$ 57,507,465
Department of Defense	177,857
Department of Education	1,066,071
National Science Foundation	109,484
Other Federal Agencies	123,249

Total Research and Development 58,984,126

Instruction

Department of Health and Human Services - ARRA	56,160
Department of Health and Human Services	3,886,971
Department of Defense	341,052
Department of Agriculture	1,610,012
Department of Justice	1,559,089
Other Federal Agencies	194,130

Total Instruction 7,647,414

Other

Department of Health and Human Services	11,598,190
Department of Agriculture	282,820
Department of Justice	118,473

Total Other 11,999,483

Student Financial Aid

Department of Education	62,151,596
Department of Health and Human Services	7,956,733

Total Student Financial Aid 70,108,329

Total Federal Program Expenditures \$ 148,739,352

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
DHHS Research - Direct						
Department of Health and Human Services	Direct	93.110	1R40MC29449	Maternal and Child Health Bureau	19,530	
Department of Health and Human Services	Direct	93.121	2R15DE019940	Natl Inst of Dental & Craniofacial Research	53,279	
Department of Health and Human Services	Direct	93.121	1R01DE021726	Natl Inst of Dental & Craniofacial Research	148,166	
Department of Health and Human Services	Direct	93.121	1R21DE024235	Natl Inst of Dental & Craniofacial Research	205,458	
Department of Health and Human Services	Direct	93.127	5H33MC06689	Maternal and Child Health Bureau	168,950	
Department of Health and Human Services	Direct	93.213	1R01AT006526	Natl Ctr on Complementary & Alternative Medicine	160,010	
Department of Health and Human Services	Direct	93.226	1R21HS024064	Agency for Healthcare Research & Quality	153,069	
Department of Health and Human Services	Direct	93.226	1R18HS023919	Agency for Healthcare Research & Quality	4,179,022	97,790
Department of Health and Human Services	Direct	93.226	1P30HS021644	Agency for Healthcare Research & Quality	108,281	72,292
Department of Health and Human Services	Direct	93.226	1R18HS023237	Agency for Healthcare Research & Quality	273,269	62,703
Department of Health and Human Services	Direct	93.242	7K08MH099240	Natl Inst of Mental Health	102,105	
Department of Health and Human Services	Direct	93.262	5R01OH010241	Natl Inst of Occupational Safety & Health	648,413	73,762
Department of Health and Human Services	Direct	93.273	1R21AA022596	Office of Aids Research	130,412	7,193
Department of Health and Human Services	Direct	93.273	2R01AA012207	Natl Inst on Alcohol Abuse & Alcoholism	562,730	257,295
Department of Health and Human Services	Direct	93.279	7R01DA032581	National Institute on Drug Abuse	74,044	
Department of Health and Human Services	Direct	93.279	7R21DA038001	National Institute on Drug Abuse	42,433	
Department of Health and Human Services	Direct	93.307	1R01MD011266	Natl Ctr on Complementary & Alternative Medicine	10,091	
Department of Health and Human Services	Direct	93.307	2P20MD000528	Natl Ctr on Minority Health & Health Disparities	1,279,113	186,476
Department of Health and Human Services	Direct	93.351	1P40OD010431	Office of the Director, NIH	751,422	132,207
Department of Health and Human Services	Direct	93.351	2P40OD010988	Office of Research Infrastructure Program	1,307,559	242,586
Department of Health and Human Services	Direct	93.393	7R01CA160271	Natl Cancer Inst	245,510	16,634
Department of Health and Human Services	Direct	93.393	2R01CA094962	Natl Cancer Inst	286,184	
Department of Health and Human Services	Direct	93.393	1R01CA19620001A1	Natl Cancer Inst	507,925	
Department of Health and Human Services	Direct	93.393	7R01CA178456	Natl Cancer Inst	284,766	
Department of Health and Human Services	Direct	93.393	7R01CA197314-02	Natl Cancer Inst	128,454	
Department of Health and Human Services	Direct	93.393	7R01CA172786	Natl Cancer Inst	486,832	248,379
Department of Health and Human Services	Direct	93.393	1R03CA181584	Natl Cancer Inst	48,322	
Department of Health and Human Services	Direct	93.394	1R33CA202898	Natl Cancer Inst	20,179	
Department of Health and Human Services	Direct	93.395	R01CA157481	Natl Cancer Inst	263,230	3,346
Department of Health and Human Services	Direct	93.395	1R01CA167516	Natl Cancer Inst	472,364	19,125
Department of Health and Human Services	Direct	93.395	1U10CA180798	Natl Cancer Inst	1,539,213	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Direct	93.395	2R01CA136494	Natl Cancer Inst	109,640	
Department of Health and Human Services	Direct	93.395	7R01CA138701	Natl Cancer Inst	183,005	
Department of Health and Human Services	Direct	93.395	1R21CA186175	Natl Cancer Inst	159,188	
Department of Health and Human Services	Direct	93.395	1R01CA200126	Natl Cancer Inst	6,191	
Department of Health and Human Services	Direct	93.396	1R01CA154745	Natl Cancer Inst	229,631	
Department of Health and Human Services	Direct	93.396	7R01CA096991	Natl Cancer Inst	30,093	
Department of Health and Human Services	Direct	93.396	7R01CA170006	Natl Cancer Inst	182,696	
Department of Health and Human Services	Direct	93.396	1R01CA203108	Natl Cancer Inst	86,513	1,339
Department of Health and Human Services	Direct	93.396	1R01CA182869	Natl Cancer Inst	294,627	37,843
Department of Health and Human Services	Direct	93.396	1R01CA186338	Natl Cancer Inst	324,960	55,075
Department of Health and Human Services	Direct	93.837	1R01HL118558	Natl Heart, Lung and Blood Institue	303,812	
Department of Health and Human Services	Direct	93.837	1R56HL128393	Natl Heart, Lung and Blood Institue	292,314	68,677
Department of Health and Human Services	Direct	93.837	2R56HL056267	Natl Heart, Lung and Blood Institue	226,057	
Department of Health and Human Services	Direct	93.837	1R01HL122166	Natl Heart, Lung and Blood Institue	306,750	
Department of Health and Human Services	Direct	93.837	1R01HL109284	Natl Heart, Lung and Blood Institue	893,081	
Department of Health and Human Services	Direct	93.837	1R01HL120585	Natl Heart, Lung and Blood Institue	515,439	35,360
Department of Health and Human Services	Direct	93.837	1R01HL105302	Natl Heart, Lung and Blood Institue	79,949	
Department of Health and Human Services	Direct	93.837	F31HL127982	Natl Heart, Lung and Blood Institue	17,832	
Department of Health and Human Services	Direct	93.837	1R01HL102074	Natl Heart, Lung and Blood Institue	141,441	
Department of Health and Human Services	Direct	93.837	41R01HL117729	Natl Heart, Lung and Blood Institue	824,589	324,497
Department of Health and Human Services	Direct	93.838	1R01HL116863	Natl Heart, Lung and Blood Institue	355,995	
Department of Health and Human Services	Direct	93.839	1R01HL104286	Natl Heart, Lung and Blood Institue	195,524	
Department of Health and Human Services	Direct	93.846	1R01AR064211	Natl Inst of Arthritis & Musculoskeletal Disease	426,673	
Department of Health and Human Services	Direct	93.847	5R01DK082766	Natl Inst of Diabetes & Digestive Kidney Disease	48,431	
Department of Health and Human Services	Direct	93.847	5U01DK085508	Natl Inst of Diabetes & Digestive Kidney Disease	6,539	
Department of Health and Human Services	Direct	93.847	7R01DK097092	Natl Inst of Diabetes & Digestive Kidney Disease	444,460	
Department of Health and Human Services	Direct	93.847	1R01DK093403	Natl Inst of Diabetes & Digestive Kidney Disease	264,731	
Department of Health and Human Services	Direct	93.847	1R01DK089034	Natl Inst of Diabetes & Digestive Kidney Disease	55,244	6,925
Department of Health and Human Services	Direct	93.847	5R01DK059599	Natl Inst of Diabetes & Digestive Kidney Disease	49,591	
Department of Health and Human Services	Direct	93.847	1P20DK097799	Natl Inst of Diabetes & Digestive Kidney Disease	12,302	
Department of Health and Human Services	Direct	93.853	1F31NS089358	Natl Inst of Neurological Disorder & Stroke	28,513	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Direct	93.853	1R01NS064901	Natl Inst of Neurological Disorder & Stroke	181,092	58,237
Department of Health and Human Services	Direct	93.853	2R01NS056218	Natl Inst of Neurological Disorder & Stroke	326,998	
Department of Health and Human Services	Direct	93.853	1R21NS082639	Natl Inst of Neurological Disorder & Stroke	211,217	
Department of Health and Human Services	Direct	93.853	1R21NS090117	Natl Inst of Neurological Disorder & Stroke	216,399	
Department of Health and Human Services	Direct	93.853	1R01NS072418	Natl Inst of Neurological Disorder & Stroke	144,969	
Department of Health and Human Services	Direct	93.853	1R21NS077466	Natl Inst of Neurological Disorder & Stroke	14,836	
Department of Health and Human Services	Direct	93.855	1R13AI120518	Natl Inst of Allergy & Infectious Disease	10,000	
Department of Health and Human Services	Direct	93.855	2R15AI072718	Natl Inst of Allergy & Infectious Disease	86,672	
Department of Health and Human Services	Direct	93.855	1R21AI121925	Natl Inst of Allergy & Infectious Disease	55,006	
Department of Health and Human Services	Direct	93.855	1R01AI119048	Natl Inst of Allergy & Infectious Disease	233,392	
Department of Health and Human Services	Direct	93.855	1R03AI123951	Natl Inst of Allergy & Infectious Disease	10,142	
Department of Health and Human Services	Direct	93.855	1R13AI120495	Natl Inst of Allergy & Infectious Disease	7,000	
Department of Health and Human Services	Direct	93.855	2R01AI059373	Natl Inst of Allergy & Infectious Disease	309,440	
Department of Health and Human Services	Direct	93.855	2R01AI037657	Natl Inst of Allergy & Infectious Disease	404,700	
Department of Health and Human Services	Direct	93.855	2R56AI078993	Natl Inst of Allergy & Infectious Disease	145,867	12,687
Department of Health and Human Services	Direct	93.855	1R21AI094141	Natl Inst of Allergy & Infectious Disease	5,637	
Department of Health and Human Services	Direct	93.855	7R56AI118836	Natl Inst of Allergy & Infectious Disease	253,112	
Department of Health and Human Services	Direct	93.855	2R01AI053108	Natl Inst of Allergy & Infectious Disease	255,671	
Department of Health and Human Services	Direct	93.855	1R01AI088011	Natl Inst of Allergy & Infectious Disease	341,664	33,331
Department of Health and Human Services	Direct	93.859	2R01GM060651	Natl Inst of General Medical Sciences	321,035	
Department of Health and Human Services	Direct	93.859	7R01GM094268	Natl Inst of General Medical Sciences	379,905	
Department of Health and Human Services	Direct	93.859	9P20GM104934	Natl Inst of General Medical Sciences	2,083,315	274,085
Department of Health and Human Services	Direct	93.859	5P20GM103639	Natl Inst of General Medical Sciences	1,978,165	
Department of Health and Human Services	Direct	93.859	1R01GM113940	Natl Inst of General Medical Sciences	334,963	
Department of Health and Human Services	Direct	93.859	2P20GM103447	Natl Inst of General Medical Sciences	3,745,530	1,157,978
Department of Health and Human Services	Direct	93.859	1U54GM104938	Natl Inst of General Medical Sciences	3,973,281	1,388,898
Department of Health and Human Services	Direct	93.859	1R01GM104251	Natl Inst of General Medical Sciences	310,228	
Department of Health and Human Services	Direct	93.859	2R01GM074692	Natl Inst of General Medical Sciences	162,837	
Department of Health and Human Services	Direct	93.859	2R01GM062964	Natl Inst of General Medical Sciences	132,874	
Department of Health and Human Services	Direct	93.865	1U10HD077680	Natl Inst of Child Health & Human Development	289,425	36,519
Department of Health and Human Services	Direct	93.865	1R01HD074579	Natl Inst of Child Health & Human Development	277,305	77,938
Department of Health and Human Services	Direct	93.866	1R01AG045693	Natl Inst on Aging	686,354	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Direct	93.866	1R01AG049780	Natl Inst on Aging	51,183	
Department of Health and Human Services	Direct	93.866	1R01AG047879	Natl Inst on Aging	268,904	
Department of Health and Human Services	Direct	93.866	1R01AG038747	Natl Inst on Aging	495,004	73,680
Department of Health and Human Services	Direct	93.866	1P30AG050911	Natl Inst on Aging	536,377	325,703
Department of Health and Human Services	Direct	93.866	1R15AG048535	Natl Inst on Aging	185,257	96,285
Department of Health and Human Services	Direct	93.867	2R01EY019309	Natl Eye Inst	162,805	
Department of Health and Human Services	Direct	93.867	2R01EY018656	Natl Eye Inst	160,131	
Department of Health and Human Services	Direct	93.867	2R01EY021238	Natl Eye Inst	433,736	
Department of Health and Human Services	Direct	93.867	1R21EY024520	Natl Eye Inst	121,215	
Department of Health and Human Services	Direct	93.867	1R01EY022778	Natl Eye Inst	155,603	33,203
Department of Health and Human Services	Direct	93.867	1R01EY023568	Natl Eye Inst	329,570	21,941
Department of Health and Human Services	Direct	93.867	1F31EY025168-01A1	Natl Eye Inst	28,564	
Department of Health and Human Services	Direct	93.867	1R01EY024951	Natl Eye Inst	315,395	
Department of Health and Human Services	Direct	93.867	7R01EY021716	Natl Eye Inst	197,205	
Department of Health and Human Services	Direct	93.867	2R01EY016507	Natl Eye Inst	9,698	
Department of Health and Human Services	Direct	93.867	2R01EY004149	Natl Eye Inst	484,992	
Department of Health and Human Services	Direct	93.867	1R01EY019490	Natl Eye Inst	201,906	
Department of Health and Human Services	Direct	93.867	2R01EY010609	Natl Eye Inst	227,322	
Department of Health and Human Services	Direct	93.867	1R01EY025947	Natl Eye Inst	230,126	75,776
Department of Health and Human Services	Direct	93.867	1R21EY022466	Natl Eye Inst	468	
Department of Health and Human Services	Direct	93.867	1P30EY021725	Natl Eye Inst	564,596	
Department of Health and Human Services	Direct	93.867	1R01EY022111	Natl Eye Inst	589,417	153,402
Department of Health and Human Services	Direct	93.867	2R01EY009391	Natl Eye Inst	258,964	
Department of Health and Human Services	Direct	93.867	2R01EY018137	Natl Eye Inst	24,720	
Department of Health and Human Services	Direct	93.867	1R13EY022574	Natl Eye Inst	8,471	
Department of Health and Human Services	Direct	93.867	2R01EY019494	Natl Eye Inst	241,449	
Department of Health and Human Services	Direct	93.867	2R01EY000871	Natl Eye Inst	20,678	
Department of Health and Human Services	Direct	93.867	1R01EY022071	Natl Eye Inst	300,783	
Department of Health and Human Services	Direct	93.867	1R21EY025256	Natl Eye Inst	204,199	16,957
Department of Health and Human Services	Direct	93.867	2R01EY012231	Natl Eye Inst	59,805	
Department of Health and Human Services	Direct	93.867	1R01EY020900	Natl Eye Inst	19,608	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Direct	93.867	1R21EY024583	Natl Eye Inst	133,160	
Department of Health and Human Services	Direct	93.867	2R01EY018659	Natl Eye Inst	342,956	
Department of Health and Human Services	Direct	93.867	1R01EY024140	Natl Eye Inst	408,759	
Department of Health and Human Services	Direct	93.xxx	HHSF223201210008I	Food and Drug Administration	525,094	
Department of Health and Human Services	Direct	93.xxx	HHSN261201200013I	Natl Cancer Inst	1,469,462	735,400
Department of Health and Human Services	Direct	93.xxx	HHSN261201200020I	Natl Cancer Inst	788,562	362,140
Department of Health and Human Services	Direct	93.xxx	HHSN261201500038I	Natl Cancer Inst	280,989	
Total DHHS Direct Research					50,482,310	6,883,664
Research Direct - Other						
Department of Defense	Direct	12.420	W81XWH1410392	Dept of the Army	128,621	
Department of Education	Direct	84.324	R324A110353		275,159	125,955
Department of Education	Direct	84.324	R324A120232		791,036	459,298
Total Other Direct Research					1,194,816	585,253
Total Direct Research					51,677,126	7,468,917
DHHS Research - Pass Through						
Department of Health and Human Services	Pass-Through	93.077	5P50CA180906	Univ of Texas MD Anderson Cancer Center	41,122	
Department of Health and Human Services	Pass-Through	93.103	1R01FD003932	Ohio State University	8,803	
Department of Health and Human Services	Pass-Through	93.110	5H46MC24089	Univ of Arkansas for Medical Sciences	25,890	
Department of Health and Human Services	Pass-Through	93.110	1R40MC23632	University of Colorado	3,601	
Department of Health and Human Services	Pass-Through	93.121	1R01DE024964	Penn State University	116,848	
Department of Health and Human Services	Pass-Through	93.127	U03MC288450100	University of Arizona	92,809	
Department of Health and Human Services	Pass-Through	93.136	1U01CE002500	Oregon State University	14,683	
Department of Health and Human Services	Pass-Through	93.226	5R18HS023258	Rutgers University	22,256	
Department of Health and Human Services	Pass-Through	93.226	1U19HS021110	Univ of Alabama at Birmingham	10,621	
Department of Health and Human Services	Pass-Through	93.242	1R01MH098099	Laureate Institute for Brain Research	93,033	
Department of Health and Human Services	Pass-Through	93.242	2R01MH072961	University of California, San Diego	7,258	
Department of Health and Human Services	Pass-Through	93.242	1R01MH092950	University of California, San Diego	6,544	
Department of Health and Human Services	Pass-Through	93.243	5U79SM061259	John Hopkins University	8,553	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Pass-Through	93.262	1R21OH010373	Univ of Alabama at Birmingham	5,040	
Department of Health and Human Services	Pass-Through	93.262	2T42OH008436	Univ of Alabama at Birmingham	4,762	
Department of Health and Human Services	Pass-Through	93.262	2T42OH008421	Univ of Texas Health Sciences Center	8,038	
Department of Health and Human Services	Pass-Through	93.273	1R01AA021661	Penn State University	13,324	
Department of Health and Human Services	Pass-Through	93.279	5R01DA033289	Univ of Texas MD Anderson Cancer Center	1,478	
Department of Health and Human Services	Pass-Through	93.297	90AP2665	Oklahoma Institute for Child Advocacy	45,282	
Department of Health and Human Services	Pass-Through	93.310	3U01AR057956	Children's Hospital of Philadelphia	6,664	
Department of Health and Human Services	Pass-Through	93.361	1R01NR014248	Cincinnati Children's Hospital Medical Center	40,350	
Department of Health and Human Services	Pass-Through	93.361	1R01NR014831	University of Pittsburgh	4,693	
Department of Health and Human Services	Pass-Through	93.389	1U01DK61055	University of South Florida	45,198	
Department of Health and Human Services	Pass-Through	93.393	1R01CA184781	Univ of Texas MD Anderson Cancer Center	18,281	
Department of Health and Human Services	Pass-Through	93.393	5R01CA141628	Univ of Texas MD Anderson Cancer Center	115,552	
Department of Health and Human Services	Pass-Through	93.393	1U01CA154280	University of California, San Diego	48,245	
Department of Health and Human Services	Pass-Through	93.395	ACRIN6690	American College of Radiology	102	
Department of Health and Human Services	Pass-Through	93.395	OK003	Brigham and Women's Hospital	97,621	
Department of Health and Human Services	Pass-Through	93.395	1U10CA180886	Children's Hospital of Philadelphia	102,999	
Department of Health and Human Services	Pass-Through	93.395	1R43CA189436	COARE Biotechnology, Inc.	35,793	
Department of Health and Human Services	Pass-Through	93.395	1R43CA186577	COARE Biotechnology, Inc.	50,147	
Department of Health and Human Services	Pass-Through	93.395	U10CA76001	Duke Clinical Research Institute	955	
Department of Health and Human Services	Pass-Through	93.395	U10CA180820	ECOG-ACRIN	34,728	
Department of Health and Human Services	Pass-Through	93.395	1U10CA180868	NRG Oncology Foundation, Inc.	15,035	
Department of Health and Human Services	Pass-Through	93.395		NRG Oncology Foundation, Inc.	709,258	141,610
Department of Health and Human Services	Pass-Through	93.395	1UG1CA189867	NRG Oncology Foundation, Inc.	143,019	
Department of Health and Human Services	Pass-Through	93.395	NCI8601	Oncolytics Biotech	2,357	
Department of Health and Human Services	Pass-Through	93.395	R01CA158300	Optimum Therapeutics LLC	91,127	
Department of Health and Human Services	Pass-Through	93.395	CA32102	Southwest Oncology Group	(7,438)	
Department of Health and Human Services	Pass-Through	93.396	1R01CA165574	University of Nebraska - Lincoln	10,723	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Pass-Through	93.397	1P20CA202921	University of Oklahoma - Norman	97,377	
Department of Health and Human Services	Pass-Through	93.424	1U38OT000140	Association of University Centers on Disabilities	210,561	45,011
Department of Health and Human Services	Pass-Through	93.505	3409020651	Oklahoma Department of Human Services	254,921	
Department of Health and Human Services	Pass-Through	93.505	3409016352	Oklahoma State Department of Health	328,359	118,142
Department of Health and Human Services	Pass-Through	93.605	90CF004701	NorthCare	68,001	
Department of Health and Human Services	Pass-Through	93.652	90CO1092001	Smart Start Oklahoma	11,126	
Department of Health and Human Services	Pass-Through	93.733	1H23IP000850	Academic Pediatric Association	60,694	
Department of Health and Human Services	Pass-Through	93.837	1R01HL13084501	Boston Children's Hospital	118,448	
Department of Health and Human Services	Pass-Through	93.837	1R43HL127938	DVX, LLC	26,926	
Department of Health and Human Services	Pass-Through	93.837	U01HL107407	New England Research Institute	10,039	
Department of Health and Human Services	Pass-Through	93.838	1R01HL119501	Oklahoma Medical Research Institute	1,634	
Department of Health and Human Services	Pass-Through	93.839	BMTCTN1101	National Marrow Donor Program	3,280	
Department of Health and Human Services	Pass-Through	93.839	BMTCTN0702	National Marrow Donor Program	98	
Department of Health and Human Services	Pass-Through	93.839	2R42HL110727	Phoenicia Biosciences, Inc.	104,010	
Department of Health and Human Services	Pass-Through	93.839	2R01HL062244	Rensselaer Polytechnic Institute	125,211	
Department of Health and Human Services	Pass-Through	93.846	1R03AR065786	Oklahoma Medical Research Institute	5,693	
Department of Health and Human Services	Pass-Through	93.846	5P30AR053483	Oklahoma Medical Research Institute	27,767	
Department of Health and Human Services	Pass-Through	93.846	1P50AR060804	Oklahoma Medical Research Institute	270,545	
Department of Health and Human Services	Pass-Through	93.846	R01AR062066	University of Michigan	38,846	
Department of Health and Human Services	Pass-Through	93.847	2U01DK066143	Children's Mercy Hospital - Kansas City, MO	598	
Department of Health and Human Services	Pass-Through	93.847	1R56DK097016	Columbia University	10,538	
Department of Health and Human Services	Pass-Through	93.847	U01DK061230	George Washington University	351,057	3,751
Department of Health and Human Services	Pass-Through	93.847	5UM1DK10086602	Nationwide Children's Hospital	882	
Department of Health and Human Services	Pass-Through	93.847	U01DK61055	University of South Florida	1,552	
Department of Health and Human Services	Pass-Through	93.853	5U01NS076788	Cincinnati Children's Hospital Medical Center	740	
Department of Health and Human Services	Pass-Through	93.855	1R01AI114552	Massachusetts General Hospital	8,777	
Department of Health and Human Services	Pass-Through	93.855	5U01AI087881	Massachusetts General Hospital	5,129	
Department of Health and Human Services	Pass-Through	93.855	U19AI062629	Oklahoma Medical Research Institute	798,419	
Department of Health and Human Services	Pass-Through	93.855	1R01AI091882	RTI International	15,221	
Department of Health and Human Services	Pass-Through	93.855	U19AI057229	Stanford University	183,560	
Department of Health and Human Services	Pass-Through	93.855	1R21AI105467	Univ of Kansas Medical Center Research Inst	47,964	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Pass-Through	93.855	1R21AI112293	University of California, Los Angeles	79,221	
Department of Health and Human Services	Pass-Through	93.855	1R21AI108860	University of California, San Francisco	81,550	
Department of Health and Human Services	Pass-Through	93.855	1R21AI115178	University of Oklahoma - Norman	11,038	
Department of Health and Human Services	Pass-Through	93.859	5P20GM103636	Oklahoma Medical Research Institute	204,214	
Department of Health and Human Services	Pass-Through	93.859	1P20GM103648	Oklahoma State University	399,377	
Department of Health and Human Services	Pass-Through	93.859	1P20GM103640	University of Oklahoma - Norman	320,473	
Department of Health and Human Services	Pass-Through	93.865	P01HD03131226	Loma Linda University	3,767	
Department of Health and Human Services	Pass-Through	93.865	1U54HD082008	Univ of Texas Southwestern Medical Center	25,334	
Department of Health and Human Services	Pass-Through	93.865	1R01HD080444	University of Minnesota	181,145	
Department of Health and Human Services	Pass-Through	93.865	5R01HD079647	University of Pittsburgh	19,867	
Department of Health and Human Services	Pass-Through	93.865	2U10HD055925	Yale University	41,651	
Department of Health and Human Services	Pass-Through	93.866	5P01AG043362	Oregon Health Science Center	34,723	
Department of Health and Human Services	Pass-Through	93.866	P30AG028718	Univ of Arkansas for Medical Sciences	95,771	
Department of Health and Human Services	Pass-Through	93.866	5P30AG015292	University of Colorado	3,551	
Department of Health and Human Services	Pass-Through	93.866	2574946	University of Colorado	7,096	
Department of Health and Human Services	Pass-Through	93.866	1R01AG049084	University of New Mexico	24,290	
Department of Health and Human Services	Pass-Through	93.866	2P50AG005136	Washington State University	569	
Department of Health and Human Services	Pass-Through	93.867	1R01EY021137	Children's Hospital of Philadelphia	4,903	
Department of Health and Human Services	Pass-Through	93.867	U10EY017014	Children's Hospital of Philadelphia	22,290	
Department of Health and Human Services	Pass-Through	93.867	ATS17	Jaeb Center for Health Research	6,734	
Department of Health and Human Services	Pass-Through	93.867	5R01EY020886	Schepens Eye Research Institute	40,570	
Department of Health and Human Services	Pass-Through	93.867	2R01EY020582	University of Michigan	36,123	
Department of Health and Human Services	Pass-Through	93.933	U26IHS300412	Cherokee Nation of Oklahoma	34,813	
Department of Health and Human Services	Pass-Through	93.xxx	HHSN261200800001E	Social & Scientific Systems, Inc.	67	
Department of Health and Human Services	Pass-Through	93.xxx	HHSN275201000003I	Duke Clinical Research Institute	11,881	
Department of Health and Human Services	Pass-Through	93.xxx	HHSN261201300029I	PPD Development, LLC	500	
Department of Health and Human Services	Pass-Through	93.xxx	HHSN261200800001E	Leidos	50,310	
Total DHHS Research - Pass Through					7,025,155	308,514

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Other Research - Pass Through						
Department of Agriculture	Pass-Through	10.587		University of Southern Mississippi	16,151	6,404
Department of Defense	Pass-Through	12.420	W81XWH1020090	John Hopkins University	49,236	
Department of Justice	Pass-Through	16.540	2011MUFX4004	John Hopkins University	1,095	
National Science Foundation	Pass-Through	47.041	ECCS0955260	University of Oklahoma - Norman	-	
National Science Foundation	Pass-Through	47.070	IIS1208639	University of Oklahoma - Norman	109,484	
Environmental Protection Agency	Pass-Through	66.509	83563401	University of Oklahoma - Norman	107,098	
Environmental Protection Agency	Pass-Through	66.509	RD83559601	University of Tulsa	(1,095)	
Department of Education	Pass-Through	84.324	R324A110204	University of Kentucky	(124)	
Total Other Research - Pass Through					281,845	6,404
Total Research - Pass Through					7,307,000	314,918
Total Research *					58,984,126	7,783,835
DHHS Instruction - Direct						
Department of Health and Human Services	Direct	93.069	1U90TP000420	Office of Public Health Prepared/Response	204,897	
Department of Health and Human Services	Direct	93.110	5T73MC00033	Maternal and Child Health Bureau	592,930	2,358
Department of Health and Human Services	Direct	93.110	5T77MC09799	Maternal and Child Health Bureau	128,126	
Department of Health and Human Services	Direct	93.191	1D40HP26871	Bureau of Health Professions	234,788	
Department of Health and Human Services	Direct	93.243	5U79SM061278	Center for Mental Health Services	631,649	104,801
Department of Health and Human Services	Direct	93.247	1D09HP25024	Bureau of Health Professions	98,541	6,400
Department of Health and Human Services	Direct	93.250	1K01HP20519	Bureau of Health Professions	17,434	
Department of Health and Human Services	Direct	93.262	2T03OH008614	Natl Inst of Occupational Safety & Health	82,841	
Department of Health and Human Services - ARRA	Direct	93.403	1D5FHP20669	Bureau of Health Professions	56,160	11,541
Department of Health and Human Services	Direct	93.513	1T57HP20588	Bureau of Health Professions	33,000	
Department of Health and Human Services	Direct	93.514	1T88HP20943	Bureau of Health Professions	87,776	
Department of Health and Human Services	Direct	93.632	90DD0685	Administration on Developmental Disabilities	332,234	21,187
Department of Health and Human Services	Direct	93.855	2T32AI007633	Natl Inst of Allergy & Infectious Disease	164,092	
Department of Health and Human Services	Direct	93.865	1F32HD075535	Natl Inst of Child Health & Human Development	50,053	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Direct	93.866	7R13AG012917	Natl Inst on Aging	83,790	46,850
Department of Health and Human Services	Direct	93.866	1F32AG048728	Natl Inst on Aging	57,317	
Department of Health and Human Services	Direct	93.867	1T32EY023202	Natl Eye Inst	110,452	
Department of Health and Human Services	Direct	93.884	1D57HP23249	Bureau of Health Professions	135,620	
Department of Health and Human Services	Direct	93.884	5D55HP23210	Bureau of Health Professions	199,390	
Department of Health and Human Services	Direct	93.969	6UB4HP19197	Bureau of Health Professions	103,878	30,861
Department of Health and Human Services	Direct	93.xxx	HHSP233201400045C	Natl Center for Child Abuse & Neglect	188,103	
Total DHHS Instruction - Direct					3,593,071	223,998
Other Instruction - Direct						
Department of Agriculture	Direct	10.855	OK0746A17		344,606	
Department of Defense	Direct	12.598	9HHM4021410007	Defense Intelligence Agency	341,052	77,940
Department of Justice	Direct	16.543	2013MUMUK102	Office of Justice Programs	497,526	62,642
Department of Justice	Direct	16.731	2015MUMUK011	Office of Justice Programs	1,053,697	
Department of Education	Direct	84.325	H325K120310		193,734	
Total Other Instruction - Direct					2,430,615	140,582
Total Instruction - Direct					6,023,686	364,580
DHHS Instruction - Pass Through						
Department of Health and Human Services	Pass Through	93.073	5U84DD000884	University of Missouri	3,782	
Department of Health and Human Services	Pass Through	93.110	1H46MC24089	Arkansas Children's Hospital Research Institute	31,229	
Department of Health and Human Services	Pass Through	93.243	5U79SM 61116	Kristi House	22,954	
Department of Health and Human Services	Pass Through	93.283	5U36OE000005	Assn for Prevention Teaching & Research	4,425	
Department of Health and Human Services	Pass Through	93.516	1UB6HP27874	Tulane University	95,582	
Department of Health and Human Services	Pass Through	93.600	90YR0058	University of Colorado	24,840	
Department of Health and Human Services	Pass Through	93.643	16000610	Oklahoma Department of Human Services	36,490	
Department of Health and Human Services	Pass Through	93.933	U261IHS0088	Cherokee Nation of Oklahoma	32,899	
Department of Health and Human Services	Pass Through	93.959	4529051097	OK Dept of Mental Health Substance Abuse Services	97,859	
Total DHHS Instruction - Pass Through					350,060	-

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Agriculture	Pass Through	10.561	16009340	Oklahoma Department of Human Services	1,265,406	
Department of Justice	Pass Through	16.540	JJAC20130001	Center for Children, Inc.	7,866	
National Science Foundation	Pass Through	47.074		Amercian Society for Biochemistry	396	
Total Other Instruction - Pass Through					1,273,668	-
Total Instruction - Pass Through					1,623,728	-
Total Instruction					7,647,414	364,580
DHHS Public Service - Direct						
Department of Health and Human Services	Direct	93.153	2H12HA24834	HIV/Aids Bureau	343,177	
Department of Health and Human Services	Direct	93.253	2H4BHS15502	Health Resources & Services Administration	207,447	
Department of Health and Human Services	Direct	93.918	2H76HA00185	HIV/Aids Bureau	895,615	
Total DHHS Public Service - Direct					1,446,239	-
Public Service Other - Direct						
Department of Agriculture	Direct	10.855	OK0746B17		275,391	
Total Public Service - Direct					1,721,630	-
DHHS Public Service - Pass Through						
Department of Health and Human Services	Pass Through	93.080	1U27DD000862	Univ of Texas Health Sciences Center	22,108	
Department of Health and Human Services	Pass Through	93.110	UC4MC28042	American College of Obstetricians/Gynecologists	3,373	
Department of Health and Human Services	Pass Through	93.110	1H30MC24051	Univ of Texas Health Sciences Center	27,697	
Department of Health and Human Services	Pass Through	93.145	4U10HA292900102	Parkland Health and Hospital System	98,259	
Department of Health and Human Services	Pass Through	93.145	OTHER5939	Parkland Health and Hospital System	40,778	5,182
Department of Health and Human Services	Pass Through	93.184	1U50DD000899	Association of Schools of Public Health	126,935	
Department of Health and Human Services	Pass Through	93.211	1G22RH20214	Univ of Kansas Medical Center Research Inst	84,604	
Department of Health and Human Services	Pass Through	93.243	1U79SM061127	OK Dept of Mental Health Substance Abuse Services	41,183	
Department of Health and Human Services	Pass Through	93.243	4529051054	OK Dept of Mental Health Substance Abuse Services	26,069	
Department of Health and Human Services	Pass Through	93.243	1U79SM061264	University of Missouri	231,834	

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Department of Health and Human Services	Pass Through	93.292	1U38OT000140	Association of Maternal & Child Health Program	10,000	
Department of Health and Human Services	Pass Through	93.424		Association of University Centers on Disabilities	85	
Department of Health and Human Services	Pass Through	93.505	3409020652	Oklahoma State Department of Health	827,558	685,657
Department of Health and Human Services	Pass Through	93.630	0111789	Oklahoma Developmental Disabilities Council	27,038	
Department of Health and Human Services	Pass Through	93.643	16006029	Oklahoma Department of Human Services	36,779	
Department of Health and Human Services	Pass Through	93.643	16000609	Oklahoma Department of Human Services	30,203	
Department of Health and Human Services	Pass Through	93.652	16000634	Oklahoma Department of Human Services	181,579	
Department of Health and Human Services	Pass Through	93.658	16000120	Oklahoma Department of Human Services	1,257,069	
Department of Health and Human Services	Pass Through	93.669	16000491	Oklahoma Department of Human Services	98,461	
Department of Health and Human Services	Pass Through	93.778	8079002858	Oklahoma Health Care Authority	4,040,837	
Department of Health and Human Services	Pass Through	93.778	16000400	Oklahoma Department of Human Services	186,449	
Department of Health and Human Services	Pass Through	93.778	16000398	Oklahoma Department of Human Services	446,651	
Department of Health and Human Services	Pass Through	93.889	3409017116	Oklahoma State Department of Health	59,288	
Department of Health and Human Services	Pass Through	93.917	3409019927	Oklahoma State Department of Health	109,654	
Department of Health and Human Services	Pass Through	93.917	3409019633	Oklahoma State Department of Health	227,572	
Department of Health and Human Services	Pass Through	93.917	3409019629	Oklahoma State Department of Health	793,612	
Department of Health and Human Services	Pass Through	93.994	3409019145	Oklahoma State Department of Health	63,131	
Department of Health and Human Services	Pass Through	93.994	0010299	Oklahoma Department of Human Services	27,057	
Department of Health and Human Services	Pass Through	93.994	12000472	Oklahoma Department of Human Services	345,677	
Department of Health and Human Services	Pass Through	93.994	3409016887	Oklahoma State Department of Health	84,782	
Department of Health and Human Services	Pass Through	93.994	16000441	Oklahoma Department of Human Services	111,063	
Department of Health and Human Services	Pass Through	93.994	13000583	Oklahoma Department of Human Services	429,040	
Department of Health and Human Services	Pass Through	93.xxx	7760107400062	A+ Government Solutions, Inc.	32,437	
Department of Health and Human Services	Pass Through	93.xxx	HHSN276201100007C	Houston Academy of Medicine - TX Medical Ctr Library	23,089	
Total DHHS Public Service - Pass Through					10,151,951	690,839
Other Public Service - Pass Through						
Department of Agriculture	Pass Through	10.170	14SCBGPOK0040	Oklahoma Department of Agriculture	7,429	
Department of Justice	Pass Through	16.575	2015VAGX	Oklahoma District Attorneys Council	118,473	
Total Other Public Service - Pass Through					125,902	-
Total Public Service - Pass Through					10,277,853	690,839
Total Public Service					11,999,483	690,839

The University of Oklahoma Health Sciences Center
Detailed Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency	Direct/Pass through	CFDA	Award Number	Grantor Name	Expenditure	Subrecipient Expenditures
Student Financial Assistance Program - DOE Direct						
Department of Education	Direct	84.268			62,151,596	-
Student Financial Assistance Program - DHHS Direct						
Department of Health and Human Services	Direct	93.342		Health Professions Student Loan (HPSL) - Pharmacy	291,000	
Department of Health and Human Services	Direct	93.342		Health Professions Student Loan (HPSL) - Dentistry	401,000	
Department of Health and Human Services	Direct	93.342		Health Professions Student Loan - Medicine	492,750	
Department of Health and Human Services	Direct	93.342		Nursing Student Loan (NSL)	313,750	
					1,498,500	-
June 30, 2015 Health Professions Student Loan Program Loan balance					4,970,118	
June 30, 2015 Nursing Student Loan Program Loan Balance					1,488,115	
Total DHHS Student Financial Assistance					7,956,733	-
Total Student Financial Aid Cluster					70,108,329	-
Total Federal Expenditures					148,739,352	8,839,254

* Denotes major program (Research and Development Cluster)

Note 1

The purpose of the Schedule of Expenditures of Federal Awards (the Schedule) is to present a summary of the activities of the University of Oklahoma Health Sciences Center (the Center) which have been financed by the U.S. Government for the year ended June 30, 2016.

For purposes of the Schedule, federal awards have been classified 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.

Because the Schedule presents only a selected portion of the activities of the Center, it is not intended to and does not present the financial position, changes in fund balances, or the revenues, expenditures, and other changes of the Center.

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

The Center passes through certain Funds to subgrantee organizations. Expenditures incurred by the subgrantees and reimbursed by the Center are included in the Schedule.

The Center is also the subrecipient of federal funds that are reported as expenditures and included in the Schedule. The detailed Schedule of Federal Award Expenditures denotes funding sources for pass-through funds. Federal awards other than those indicated as pass-through are denoted as federal direct funds.

Note 2

For purposes of the Schedule, expenditures for federal award programs are recognized on a modified accrual basis of accounting. Federal financial assistance provided to subrecipients is treated as an expenditure when it is paid to the subrecipient.

Note 3

The accompanying detailed Schedule of Expenditures of Federal Awards for the Center is an integral part of the Schedule of Expenditures of Federal Awards.

Note 4

The University of Oklahoma Norman Campus administers the Pell, Supplemental Education Opportunity Grants, and College Work Study student award programs for students attending the Norman and Health Sciences Center Campuses. 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 both campuses.

Note 5

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 began participation in the Direct Loan Program on July 1, 2010. 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. Outstanding loans at June 30, 2016 under the Health Professions Student Loan Program (HPSL, PCL, LDS) and the Nursing Student Loan Program are \$5,499,390 and \$1,528,773, respectively.

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 Yes

Noncompliance material to financial statements noted No

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: Yes

Name of Federal Program or Cluster CFDA number

Student Financial Aid Cluster 93.342, 84.268

Research and Development Cluster *

* 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 \$ 2,358,931

Auditee qualified as low-risk auditee Yes

Section II – Findings Relating to the Financial Statements

2016-A **Adjustment to Schedule of Expenditures of Federal Awards (SEFA) Significant Deficiency**

Criteria: Title 2- Part 200. *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*

§200.502 Basis for determining Federal awards expended.

(a) Determining Federal awards expended. The determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards including grants, cost-reimbursement contracts under the FAR, compacts with Indian Tribes, cooperative agreements, and direct appropriations; the disbursement of funds to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and the period when insurance is in force.

(b) Loan and loan guarantees (loans). Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs, except as noted in paragraphs (c) and (d) of this section:

- (1) Value of new loans made or received during the audit period; plus
- (2) Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus
- (3) Any interest subsidy, cash, or administrative cost allowance received.

Condition: The Institution’s internal control system did not identify the amount of loans required to be presented in the Schedule of Expenditures of Federal Awards (SEFA) under the new Uniform Guidance.

Cause: For the FY16 SEFA, the Institution utilized the previously acceptable “loans distributed to students” to include in the SEFA for FY16, which was supplemented by note disclosures to the SEFA that disclosed the end of year balance for such loan programs. This was the approach used for FY15.

However, the new Uniform Guidance requires that the beginning of year loan balance and the value of new loans made be included on the SEFA.

Effect: An audit adjustment of \$6.4 million for the beginning of year loan balance was added to the SEFA to properly state federal awards expended for the Health Professions Student Loan (HPSL) program and Nursing Student Loan (NSL) program.

For the Institution's compliance purposes, this had no significant effect on determining the major programs as Student Financial Aid was already included as a major program.

Recommendation: We recommend that the new guidance be utilized to ensure proper presentation of the SEFA.

Views of Responsible Officials:

Management acknowledges the finding. All staff involved in the preparation of the SEFA are aware of this new requirement.

Section III – Findings and Questioned Costs for Major Federal Awards

**2016-001 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA # 93.342)
Special Tests: Disbursements to Students
Significant Deficiency in Internal Control over Compliance**

Criteria: The Institution must notify the student, or parent, in writing of (1) the date and amount of the disbursement; (2) the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan or the TEACH Grant payments returned to ED; and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, TEACH Grant, or TEACH Grant disbursement.

The notification requirement for loan funds applies only if the funds are disbursed by EFT payment or master check (34 CFR section 668.165).

Institutions that implement an affirmative confirmation process (as described in 34 CFR section 668.165 (a)(6)(i)) must make this notification to the student or parent no earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution with Direct Loan, FPL funds, or TEACH Grants.

Institutions that do not implement an affirmative confirmation process must notify a student no earlier than 30 days before, but no later than 7 days after, crediting the student's account and must give the student 30 days (instead of 14) to cancel all or part of the loan.

Condition: Disbursements made by the institution in May and June 2015 did not have the proper notifications distributed. Management was aware and in the process of correcting a technical issue in the ERP system preventing the automatic generation of the cancellation notices. This was resolved by July 2015.

Cause: Summer procedures were not designed to communicate rights to cancel loans and the procedures and required timelines if students and/or parents chose to cancel loans. Corrective action appeared to be implemented in July 2015.

Effect: Without proper notification of rights to cancellation and related deadlines and procedures of those cancellations, students and/or parents may not be aware of such rights and how to proceed with those rights that they are entitled to.

Questioned Costs: None.

Context/Sampling: 10 items in our sample of 40 students that received direct loans did not have this communication occur at the time required by federal regulations. All cases noted were from May and June 2015 and appear to have been corrected by July 2015. Nonstatistical sampling was used.

Repeat Finding from Prior Year: No.

Recommendation: We recommend that Fall 2015 and Spring 2016 procedures continue as designed so that the proper and timely communications to students regarding loan cancellation processes.

Views of Responsible Officials: Management acknowledges the finding and has modified the process of providing notification to borrowers.

**2016-002 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA #'s 84.268, 93.342)
Special Tests: Disbursements to Students
Significant Deficiency in Internal Control over Compliance**

Criteria: If a student received financial aid while attending one or more other institutions, schools are required to request financial aid history using the National Student Loan Data System (NSLDS) Student Transfer Monitoring Process. Under this process, a school informs NSLDS about its transfer students.

<i>Criteria (cont):</i>	NSLDS will “monitor” those students on the school’s “inform” list and alert the school of any relevant financial aid history changes. A school must wait 7 days after it “informs” NSLDS about a transfer student before disbursing Title IV aid to that student. However, a school does not have to wait if it receives an alert from NSLDS during the 7-day period or if it obtains the student’s financial aid history by accessing the NSLDS Financial Aid Professional website. When a school receives an alert from NSLDS, before making a disbursement of Title IV aid, it must determine if the change to the student’s financial aid history affects the student’s eligibility (34 CFR section 668.19).
<i>Condition:</i>	We noted three instances where a transfer student had a disbursement from the institution before NSLDS’s notification of transfer rather than waiting the required 7 days.
<i>Cause:</i>	It appears that management is either: <ul style="list-style-type: none">• Not waiting the required 7 days of notification to NSLDS before disbursement to the transfer student; or• Checking the financial aid history on the NSLDS website of the transfer student but is not formally documenting that control in order to ensure that the institution is operating within federal regulations (no apparent audit trail).
<i>Effect:</i>	Distributions to transfer students before proper NSLDS checks have been made could lead to a disbursement to a student that owes federal money under different institution(s).
<i>Questioned Costs:</i>	None.
<i>Context/Sampling:</i>	Three transfer students in our sample of 68 students had a disbursement either before NSLDS reporting or less than 7 days from reporting the transfer student to NSLDS. Nonstatistical sampling was used.
<i>Repeat Finding from Prior Year:</i>	No.
<i>Recommendation:</i>	We recommend that management implement controls and retain proper documentation of those controls to ensure that transfer students do not receive a disbursement before the student’s NSLDS records have been checked.
<i>Views of Responsible Officials:</i>	Management acknowledges the findings and now has transfer monitoring in place with NSLDS.

The University of Oklahoma Health Sciences Center
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2015

No findings reported in the prior year.