



Reports Required by Uniform Guidance  
As of and for the Year Ended June 30, 2019

# The University of Oklahoma Health Sciences Center

The University of Oklahoma Health Sciences Center

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June 30, 2019

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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, 2019, 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, 2019. 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, 2019



**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, 2019. 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, 2019.

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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 2019-001 and 2019-002 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Center as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise 's basic financial statements. We issued our report thereon dated October 16, 2019, which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Eide Bailly LLP*

Oklahoma City, Oklahoma  
October 16, 2019

The University of Oklahoma Health Sciences Center  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
<b>Department of Agriculture</b>					
Department of Agriculture	Direct	10.314	20176800126355	\$ 162,777	\$ 28,354
<b>Department of Defense</b>					
Department of the Army	Direct	12.420	W81XWH1410392	\$ 75,524	
Department of the Army	Direct	12.420	W81XWH1610295	2,639	
Department of the Army	Direct	12.420	W81XWH1710226	182,275	
Department of the Army	Direct	12.420	W81XWH1720048	394,187	
Department of the Army	Direct	12.420	W81XWH1810054	152,366	
Department of the Army	Direct	12.420	W81XWH1810066	72,241	
Department of the Army	Direct	12.420	W81XWH1810073	60,636	
Department of the Army	Direct	12.420	W81XWH1810457	64,191	
Department of the Army	Direct	12.420	W81XWH1810637	36,657	
John Hopkins University	Pass through	12.420	2001214293	881	1,041,597
Henry M Jackson Found Adv Military Med	Pass through	12.750	HU0001-16-2-0006		592
<b>Total Department of Defense</b>				<b>1,042,188</b>	
<b>National Science Foundation</b>					
National Science Foundation	Direct	47.074	1616845		52,101
National Science Foundation	Direct	47.076	1849507		43,234
National Science Foundation	Pass through	47.083	20205		5,800
<b>Total National Science Foundation</b>				<b>101,135</b>	
<b>Department of Education</b>					
National Center for Special Education	Pass through	84.324	R324A160226	260,471	13,523
<b>Department of Health and Human Services</b>					
Natl Cancer Inst	Direct	93.000	75N91019D00020	2,187	
Natl Cancer Inst	Direct	93.000	HHSN261201500038I	1,073,175	74,532
Natl Heart, Lung and Blood Institue	Direct	93.000	75N92019D00027	118,867	
Natl Heart, Lung and Blood Institue	Direct	93.000	75N92019D00028	105,044	
Duke Clinical Research Institute	Pass through	93.000	HHSN275201000003I	14,650	
Duke Clinical Research Institute	Pass through	93.000	NICHD2011POP01	1,032	
Illinois Institute of Technology	Pass through	93.000	14102573001RL	92,707	
Leidos	Pass through	93.000	18X103	2,560	
Social & Scientific Systems, Inc.	Pass through	93.000	HHSN261200800001E	114,997	
Via Therapeutics, LLC	Pass through	93.000	5070747	15,881	1,541,100



The University of Oklahoma Health Sciences Center  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures		Subrecipient Expenditures
Natl Inst on Drug Abuse	Direct	93.077		387,883		6,379
Georgetown University	Pass through	93.077	413029GR412964UOHSC	62,120		
University of Oklahoma - Norman	Pass through	93.077	2019-38	12,181		
Univ of Texas MD Anderson Cancer Center	Pass through	93.077	5P50CA180906	9,057		
Virginia Commonwealth University	Pass through	93.077	FP000064777SA005	36,893	508,133	
Univ of Arkansas for Medical Sciences	Pass through	93.110	51952OUHSCPEDS		22,753	
University of Oklahoma - Norman	Pass through	93.113	201924		2,139	
Natl Inst of Dental & Craniofacial Research	Direct	93.121		378,805		30,983
Penn State University	Pass through	93.121	UOKDE024964	61,902	440,707	
Maternal & Child Health Bureau	Direct	93.127	H33MC06689	132,044		
University of Arizona	Pass through	93.127	307872	133,162	265,206	
Oregon State University	Pass through	93.136	P0430AC		1,682	
Agency for Healthcare Research & Quality	Direct	93.226		2,684,351		47,842
City of Hope	Pass through	93.226	606482005114669000	23,216	2,707,567	
Natl Inst of Mental Health	Direct	93.242		42,151		
Laureate Institute for Brain Research	Pass through	93.242	R21MH113871	8,365	50,516	
Natl Inst on Alcohol Abuse & Alcoholism	Direct	93.273		524,833		170,071
Univ of North Texas Health Science Ctr	Pass through	93.273	RF00140-2018-0325	61,221	586,054	
National Institute on Drug Abuse	Direct	93.279		22,019		
Alere Wellbeing, Inc.	Pass through	93.279	1R21DA042960	14,559		
The Miriam Hospital	Pass through	93.279	7107147113	11,885	48,463	
Oklahoma Medical Research Foundation	Pass through	93.286	0310-01MET	28,186		
Oklahoma Medical Research Foundation	Pass through	93.286	0310-01WELL	12,143	40,328	
Natl Ctr on Minority Health & Health Disparities	Direct	93.307		810,531		64,885
Univ of Texas Health Sciences Ctr	Pass through	93.307	0013081C	288,344		
Washington State University	Pass through	93.307	127687G003657	130,650	1,229,524	
Massachusetts General Hospital	Pass through	93.310	233284		1,840	
Office of the Director, NIH	Direct	93.351	P400D010988		1,086,632	59,418
Cincinnati Children's Hospital Medical Center	Pass through	93.361	132514	24,175		
University of Pittsburgh	Pass through	93.361	0043908-1260614	11,147	35,322	
University of South Florida	Pass through	93.389	0000242071		43,107	
Natl Cancer Inst	Direct	93.393		2,537,512		241,676
Medical Univ of South Carolina	Pass through	93.393	MUSC170448C819	15,124		
Ohio State University	Pass through	93.393	R01CA204891	4,134		
Univ of Texas MD Anderson Cancer Center	Pass through	93.393	3001090700	537	2,557,308	
Natl Cancer Inst	Direct	93.394		210,360		
University of Oklahoma - Norman	Pass through	93.394	2016-86	9,665		
Univ of Texas MD Anderson Cancer Center	Pass through	93.394	3001146097	17,726	237,751	

The University of Oklahoma Health Sciences Center  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Natl Cancer Inst	Direct	93.395		2,045,626	
Brigham and Women's Hospital	Pass through	93.395	OK003	368,240	
Children's Hospital of Philadelphia	Pass through	93.395	1U10CA180886	144,054	
COARE Biotechnology, Inc.	Pass through	93.395	20180330	17,716	
COARE Biotechnology, Inc.	Pass through	93.395	20181074	15,075	
ECOG-ACRIN	Pass through	93.395	U10CA180820	16,602	
NRG Oncology Foundation, Inc.	Pass through	93.395	1U10CA180868	73,289	
NRG Oncology Foundation, Inc.	Pass through	93.395	ESite Support-Oklahoma	45,000	
NRG Oncology Foundation, Inc.	Pass through	93.395	FORTE01-Moxley	5,000	
NRG Oncology Foundation, Inc.	Pass through	93.395	NCTN05	14,999	
NRG Oncology Foundation, Inc.	Pass through	93.395	UG1CA189867	133,617	
NRG Oncology Foundation, Inc.	Pass through	93.395	20191553	20,556	
NRG Oncology Foundation, Inc.	Pass through	93.395	20191985	6,560	
NRG Oncology Foundation, Inc.	Pass through	93.395	20141429	982,322	16,626
Washington University in St. Louis	Pass through	93.395	WU19101	42,718	
Natl Cancer Inst	Direct	93.396			1,804,210
Natl Cancer Inst	Direct	93.397		2,080,601	328,363
University of Oklahoma - Norman	Pass through	93.397	P20CA202921	138,948	97,874
Natl Cancer Inst	Direct	93.399	UG1CA233193	493,400	
NRG Oncology Foundation, Inc.	Pass through	93.399	DP2	80,099	
Association of University Centers on Disabilities	Pass through	93.421	1188813	97,320	12,037
Association of University Centers on Disabilities	Pass through	93.424	28188812	19,446	3,030
Hongwu Wang, LLC	Pass through	93.433	90SF001901	5,969	5,513
Oklahoma Department of Human Services	Pass through	93.658	17000314	301,395	
Academic Pediatric Association	Pass through	93.733	NH23IP0009500500	51,023	
Iowa Healthcare Collaborative	Pass through	93.779	1L1CMS331451010004	348,278	
OK Dept Mental Hlth Substance Abuse Svcs	Pass through	93.788	4529057805	686,633	
Natl Heart, Lung and Blood Institue	Direct	93.837		3,090,475	237,810
Boston Children's Hospital	Pass through	93.837	GENFD0001593521	177,221	
Hexakit, Inc.	Pass through	93.837	Hexakit01	37,993	
New England Research Institute	Pass through	93.837	U01HL107407	19,155	
Seattle Children's Hospital Rsch Found	Pass through	93.837	11303SUB	14,519	
Texas Tech Univ Health Sciences Center	Pass through	93.837	R01HL132953	140,312	
University of Alabama at Birmingham	Pass through	93.837	U01HL120338	31,587	
University of California San Diego	Pass through	93.837	99198911	191,943	
Univ of Texas Health Sciences Ctr	Pass through	93.837	6017SC17024	26,253	
Washington State University	Pass through	93.837	127880G003917	21,733	3,751,190

The University of Oklahoma Health Sciences Center  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Natl Heart, Lung and Blood Institutue	Direct	93.838		438,900	
Natl Heart, Lung and Blood Institutue	Direct	93.839		141,871	
Emory University	Pass through	93.839	5U01HL128566	317	
National Marrow Donor Program	Pass through	93.839	BMTCTN1101	16,224	
Washington University in St. Louis	Pass through	93.839	WU-18-222	33,712	192,124
Natl Inst of Arthritis & Musculoskeletal Disease	Direct	93.846		343,385	
University of Michigan	Pass through	93.846	3002095843	166	343,552
Natl Inst Diabetes Digestive Kidney Disease	Direct	93.847		1,139,123	
Children's Mercy Hospital - Kansas City, MO	Pass through	93.847	130018	1,701	
Children's Mercy Hospital - Kansas City, MO	Pass through	93.847	180023	746	
Emory University	Pass through	93.847	T891132	1,752	
George Washington University	Pass through	93.847	16D14	288,276	
Glycologix, LLC	Pass through	93.847	R41DK116356	64,942	
Nationwide Children's Hospital	Pass through	93.847	7000430518	7,372	
Research Foundation of State Univ of New York	Pass through	93.847	113894677867	6,606	
Texas Biomedical Research Institute	Pass through	93.847	18-04613-301	362,955	
University of Colorado	Pass through	93.847	FY17001022	19,977	
University of South Florida	Pass through	93.847	TrialNet	36,857	
University of Texas Rio Grande Valley	Pass through	93.847	R21DK1059913	118,149	2,048,456
Natl Inst of Neurological Disorders and Stroke	Direct	93.853		1,036,797	168,735
University of Cincinnati	Pass through	93.853	010785138586	10,285	
Medical College of Wisconsin	Pass through	93.853	R21NS099789	59,947	1,107,029
Natl Inst of Allergy & Infectious Disease	Direct	93.855		3,282,714	90,460
Massachusetts General Hospital	Pass through	93.855	225488	2,984	
Massachusetts General Hospital	Pass through	93.855	229712	2,446	
Oklahoma Medical Research Foundation	Pass through	93.855	017014OUHSCJM	271,367	
Oklahoma Medical Research Foundation	Pass through	93.855	017015065OUHSCMZ	84,653	
Oklahoma Medical Research Foundation	Pass through	93.855	0170-15OUHSC/JB	291,113	
Stanford University	Pass through	93.855	6184139328291	165,595	4,100,872
Natl Inst of General Medical Sciences	Direct	93.859		12,304,412	2,448,707
Bayesic Technologies, LLC	Pass through	93.859	20180920	56,669	
Cherokee Nation of Oklahoma	Pass through	93.859	S06GM127983	10,477	
Laureate Institute for Brain Research	Pass through	93.859	P20GM121312	78,601	
Oklahoma Medical Research Foundation	Pass through	93.859	02490505OUHSC	7,930	
Oklahoma Medical Research Foundation	Pass through	93.859	02490604OUHSCMW	263,853	
Oklahoma Medical Research Foundation	Pass through	93.859	0249-0606OUHSCMW	5,429	

The University of Oklahoma Health Sciences Center  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Oklahoma State University Center for Health Sciences	Pass through	93.859	1154402	11,256	
Oklahoma State University Center for Health Sciences	Pass through	93.859	1-567837-01	3,384	
Oklahoma State University Center for Health Sciences	Pass through	93.859	3110357113701	247,853	
Oklahoma State University Center for Health Sciences	Pass through	93.859	581138-PP-01	38,860	
Oklahoma State University	Pass through	93.859	5553999	13,009	
Oklahoma State University	Pass through	93.859	5554009	248,541	
Oklahoma State University	Pass through	93.859	P20GM103648	2,932	
University of Oklahoma - Norman	Pass through	93.859	201724	4,834	
University of Oklahoma - Norman	Pass through	93.859	2018-34	473,730	
University of Oklahoma - Norman	Pass through	93.859	2019-07	50,539	13,822,309
Natl Inst of Child Health & Human Development	Direct	93.865		198,886	
Office of the Director, NIH	Direct	93.865		401,809	
Loma Linda University	Pass through	93.865	2150113UO	71,852	
Miyazaki Enterprises	Pass through	93.865	1-0002	3,297	
Oklahoma State University	Pass through	93.865	1571918OUHSC	20,273	
Univ of Arkansas for Medical Sciences	Pass through	93.865	51460	62,755	
Univ of Arkansas for Medical Sciences	Pass through	93.865	U24OD024957	16,850	
University of Michigan	Pass through	93.865	3004694008	49,636	
University of Minnesota	Pass through	93.865	1R01HD080444	120,622	
Vanderbilt University	Pass through	93.865	UNIV59500	24,231	
Yale University	Pass through	93.865	GR101952	177,066	1,147,277
Natl Inst on Aging	Direct	93.866		3,610,717	491,677
Cleveland Clinic Foundation	Pass through	93.866	990SUB	4,486	
Oklahoma Medical Research Foundation	Pass through	93.866	029603OUHSC	18,517	
Oklahoma Medical Research Foundation	Pass through	93.866	030002OUHSC	931	
University of California Los Angeles	Pass through	93.866	1557GVC148	51,049	
University of California Los Angeles	Pass through	93.866	1558GVA160	47,991	
University of Kentucky	Pass through	93.866	320000222319098	28,501	
University of Michigan	Pass through	93.866	3004121226	469,675	
University of New Mexico	Pass through	93.866	765335-87X6	125,577	
University of Washington	Pass through	93.866	UWSC9853	114,493	4,471,937
Natl Eye Inst	Direct	93.867		5,715,694	187,683
Dartmouth-Hitchcock Medical Center	Pass through	93.867	R1028-GC100060001	37,297	
Jaeb Center for Health Research	Pass through	93.867	ATS17	2,768	
Oklahoma Medical Research Foundation	Pass through	93.867	0299-02OUHSC	283	
University of Oklahoma - Norman	Pass through	93.867	2019-13	19,017	
University of Michigan	Pass through	93.867	3003705558	32,049	5,807,106

The University of Oklahoma Health Sciences Center  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Oklahoma State Department of Health	Pass through	93.870	3409020651	122,907	
Oklahoma State Department of Health	Pass through	93.870	3409021758	194,689	50,138
Oklahoma State Department of Health	Pass through	93.870	3409022549	358,491	
Oklahoma State Department of Health	Pass through	93.870	3409023011	101,795	777,884
Univ of North Texas Health Science Ctr	Pass through	93.879	UG4LM012345	9,959	
Univ of Texas Health Sciences Ctr	Pass through	93.879	HS763-0000148954	5,956	15,915
Cherokee Nation of Oklahoma	Pass through	93.933	S06GM123546	241,353	
<b>Total Department of Health and Human Services</b>				<b>59,710,734</b>	<b>4,834,438</b>
<b>Total Research Cluster</b>				<b>61,277,305</b>	<b>4,876,316</b>
<b>Other Programs</b>					
<b>Department of Agriculture</b>					
Oklahoma Department of Agriculture	Pass through	10.170	0409017582	5,074	
Oklahoma Department of Agriculture	Pass through	10.170	0409017772	30,855	35,929
Department of Agriculture	Direct	10.545	FSNSNAPFSUPOK	82,455	
Oklahoma Department of Human Services	Pass through	10.561	0506756	971,138	
<b>Total Department of Agriculture</b>				<b>1,089,522</b>	
<b>Department of Justice</b>					
Office of Justice Programs	Direct	16.543		581,119	18,068
Oklahoma District Attorneys Council	Pass through	16.575	2017VOCAOUHSC178	7,049	
Oklahoma District Attorneys Council	Pass through	16.575	2017VOCAOUHSC090	36,126	
Oklahoma District Attorneys Council	Pass through	16.575	2017VOCAOUHSC201	57,869	101,044
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC067	72,329	
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC051	142,180	
Oklahoma District Attorneys Council	Pass through	16.576	2018VOCAOUHSC073	147,046	361,555
Office of Justice Programs	Direct	16.731	2015MUMUK011	906,089	
<b>Total Department of Justice</b>				<b>1,949,808</b>	<b>18,068</b>
<b>US Embassy</b>	Direct	19.900	SRS50016CA182	189	
<b>Department of Transportation</b>					
Oklahoma Highway Safety Office	Pass through	20.600	OHSOFFY2012OUHSC00145	29,241	

The University of Oklahoma Health Sciences Center  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
<b>Department of Education</b>					
Oklahoma State Department of Education	Pass through	84.027	2659017403	656,123	
Oklahoma State Department of Education	Pass through	84.027	2659017452	<u>143,233</u>	799,357
Department of Education	Direct	84.325			117,757
<b>Total Department of Education</b>				<u>917,114</u>	
<b>Department of Health and Human Services</b>					
Natl Center for Child Abuse & Neglect	Direct	93.000	HHSP233201400045C		328,172
Univ of Texas Health Sciences Ctr	Pass through	93.080	0011472C		26,140
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.087	4529057681	39,880	
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.087	4529058329	<u>141,334</u>	181,214
Maternal & Child Health Bureau	Direct	93.110		<u>633,869</u>	1,718
American College of Obstetricians/Gynecologists	Pass through	93.110	UC4MC28042	923	
Univ of Arkansas for Medical Sciences	Pass through	93.110	519520UHSCDMF	79,863	
Univ of Texas Health Sciences Ctr	Pass through	93.110	0012728A	<u>21,935</u>	736,590
Parkland Health and Hospital System	Pass through	93.145	OTHER9912		118,410
HIV/Aids Bureau	Direct	93.153	H12HA24834		388,617
Bureau of Health Professions	Direct	93.191	D40HP26871-		365,313
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.243	4529053713	4,364	
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.243	4529057794	<u>71,359</u>	75,723
Health Resources & Services Administration	Direct	93.253	H4BHS15502		209,106
Natl Inst of Occupational Safety & Health	Direct	93.262	T03OH008614	77,516	
Univ of Texas Health Sciences Ctr	Pass through	93.262	0011059C	<u>1,530</u>	79,046
Association of University Centers on Disabilities	Pass through	93.421	4-18-8813	121,958	
Association of University Centers on Disabilities	Pass through	93.421	6NU38OT000280	<u>1,285</u>	123,243
Association of University Centers on Disabilities	Pass through	93.424	6NU38OT0001400402		3,127
Tulane University	Pass through	93.516	TULHSC5556631718	17,025	
Tulane University	Pass through	93.516	TULHSC5563221819	<u>28,339</u>	45,363
Administration on Developmental Disabilities	Direct	93.632	90DDUC0028		471,781
Oklahoma Department of Human Services	Pass through	93.643	18000499	1,685	
Oklahoma Department of Human Services	Pass through	93.643	18000500	10,597	
Oklahoma Department of Human Services	Pass through	93.643	19000361	34,777	
Oklahoma Department of Human Services	Pass through	93.643	19000362	<u>75,308</u>	122,366
Oklahoma Department of Human Services	Pass through	93.652	16000634		50,852
Oklahoma Department of Human Services	Pass through	93.669	16000491	4,579	
Oklahoma Department of Human Services	Pass through	93.669	19000124	<u>100,924</u>	105,502

The University of Oklahoma Health Sciences Center  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2019

Sponsor	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
A+ Government Solutions, Inc.	Pass through	93.719	7760128000007	25,084	
Health Resources & Services Administration	Direct	93.732	M01HP31375	171,997	
Administration for Community Living	Direct	93.761	90FPSG0025	4,664	
Oklahoma Department of Human Services	Pass through	93.778	18000185	20,703	
Oklahoma Department of Human Services	Pass through	93.778	19000263	148,083	
Oklahoma Department of Human Services	Pass through	93.778	19000315	174,491	
Oklahoma Health Care Authority	Pass through	93.778	8079002858	4,630,184	4,973,461
Oklahoma State Department of Health	Pass through	93.870	3409020652	596,494	461,533
Oklahoma State Department of Health	Pass through	93.870	3409023010	32,488	628,981
Oklahoma State Department of Health	Pass through	93.917	3409019633	38,685	
Oklahoma State Department of Health	Pass through	93.917	3409022107	927,426	
Oklahoma State Department of Health	Pass through	93.917	3409022159	142,286	1,108,397
HIV/Aids Bureau	Direct	93.918	H76HA00185	955,211	
Cherokee Nation of Oklahoma	Pass through	93.933	ONARCH	35,046	
Okla Dept of Mental Health & Substance Abuse Services	Pass through	93.959	4529057804	105,168	
Oklahoma Department of Human Services	Pass through	93.994	16000441	106,717	
Oklahoma Department of Human Services	Pass through	93.994	18000224	376,124	
Oklahoma Department of Human Services	Pass through	93.994	19000250	21,568	
Oklahoma Department of Human Services	Pass through	93.994	17000357	288,824	
Oklahoma Department of Human Services	Pass through	93.994	0010299	1,538	
Oklahoma State Department of Health	Pass through	93.994	3409020834	91,792	
Oklahoma State Department of Health	Pass through	93.994	3409021762	66,078	952,640
<b>Total Department of Health and Human Services</b>				<b>12,391,215</b>	<b>486,250</b>
<b>Total Other Programs</b>				<b>16,377,089</b>	<b>504,318</b>
<b>Student Financial Assistance Cluster</b>					
<b>Department of Education</b>					
Department of Education	Direct	84.268		63,806,992	
University of Oklahoma - Norman (SEOG)	Pass Through	84.007	17-18002	50,000	
University of Oklahoma - Norman (Perkins)	Pass Through	84.038	17-18003	-	
University of Oklahoma - Norman (Pell)	Pass Through	84.063	17-18001	911,775	
<b>Total Department of Education</b>				<b>64,768,767</b>	

The University of Oklahoma Health Sciences Center  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2019

<u>Sponsor</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>		<u>Subrecipient Expenditures</u>
<b>Department of Health and Human Services</b>						
Health Professions Student Loan (HPSL & PCL) - Advances June 30, 2018 HPSL & PCL Programs	Direct	93.342		597,000		
	Loan Balance	93.342		<u>5,519,218</u>	6,116,218	
Health Professions Undergraduate Nursing Student Loan - Advances June 30, 2018 Nursing Student Loan Program	Direct	93.364		<u>211,506</u>		
	Loan Balance	93.364		<u>1,562,373</u>	<u>1,773,879</u>	
<b>Total Department of Health and Human Services</b>					<b><u>7,890,098</u></b>	
<b>Total Student Financial Aid &amp; Federal Direct Student Loan Cluster</b>					<b>72,658,865</b>	
<b>Total Federal Expenditures</b>					<b><u>\$ 150,313,258</u></b>	<b><u>\$ 5,380,634</u></b>



**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, 2019.

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 University of Oklahoma Norman Campus administers the Pell, Supplemental Education Opportunity Grants, and The Perkins Loan student award programs for students attending the Norman and Health Sciences Center Campuses. 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 4**

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, 2019 under the Health Professions Student Loan Program (HPSL, PCL) and the Nursing Student Loan Program are \$5,389,980 and \$1,455,788, 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	None reported
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:	No

Name of Federal Program or Cluster

CFDA number

Student Financial Aid Cluster	84.268, 84.007, 84.038, 84.063, 93.342, & 93.364
Dollar threshold used to distinguish between Type A and Type B programs	\$ 3,000,000
Auditee qualified as low-risk auditee	No

**Section II – Financial Statement Findings**

None reported.

**Section III – Federal Award Findings and Questioned Costs**

<b>2019-001</b>	<b>Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.063, 84.007) Special Tests: Enrollment Reporting Significant Deficiency in Internal Control over Compliance</b>
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 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, 2018-001, 2017-001
Context:	Out of the 82 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.

<b>2019-002</b>	<b>Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268) Special Tests: Borrow Transmission and Reconciliation (Direct Loans) Significant Deficiency in Internal Control over Compliance</b>
Criteria:	Direct Loans: Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) System within 15 days of disbursement ( <i>OMB No. 1845-0021</i> ). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).
Condition:	There were 3 instances where the Direct Student Loan data was not accurately or timely reported to the COD system.
Questioned Costs:	None as this is a reporting matter.
Effect:	Data is not always timely reported to the Department of Education via the COD system.
Cause:	It appears that controls were not in operation to ensure that all information is accurately and timely submitted to the COD.
Context:	In our sample of 40 students with direct student loans, there were three instances where the student's loan disbursement was not reported within the required 15-day time frame. Non-statistical sampling was used.
Repeat Finding from Prior Year:	No.
Recommendation:	We recommend that management update their control processes to ensure that COD submissions are timely and accurate for both the direct student loans.
Views of Responsible Officials:	Management agrees with the finding and has implemented procedures to assure the University submits timely and accurate data to the COD.