



Reports Required by *Government Auditing Standards* and
Uniform Guidance
June 30, 2018

The University of Oklahoma - Norman Campus



**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of The University of Oklahoma - Norman Campus (the University), an organizational unit of the Regents of the University of Oklahoma (the Regents) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 19, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 over financial reporting 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. We did identify a certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2018-A, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University 's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 University's Response to Findings

The University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Oklahoma City, Oklahoma
October 19, 2018



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

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

Report on Compliance for Each Major Federal Program

We have audited The University of Oklahoma - Norman Campus's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of The University of Oklahoma - Norman Campus's major federal programs for the year ended June 30, 2018. The University of Oklahoma - Norman Campus's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of The University of Oklahoma - Norman Campus's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The University of Oklahoma - Norman Campus's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of The University of Oklahoma - Norman Campus's compliance.

Opinion on Each Major Federal Program

In our opinion, The University of Oklahoma - Norman Campus (the University) complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

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Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 have not been identified. We identified certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-001, 2018-002, 2018-003, and 2018-004 that we consider to be material weaknesses.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Oklahoma City, Oklahoma
October 19, 2018

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
RESEARCH AND DEVELOPMENT PROGRAMS				
Department of Agriculture - Direct				
Agricultural Research Service	10.001		-	\$ 120,288
National Institute of Food and Agriculture	10.310**		186,503	742,036
			<u>186,503</u>	<u>862,324</u>
Department of Agriculture - Pass Through				
Kansas State University	10.310**	S15197		295,987
Oklahoma State University	10.320	2560690OU1		32,272
Community Services Council of Greater Tulsa	10.331	FY17ORA213		16,110
OK Department of Health	10.557	3409021467		1,122
			<u>-</u>	<u>345,491</u>
			<u>186,503</u>	<u>1,207,815</u>
Department of Agriculture - Total				
Department of Commerce - Direct				
National Oceanic and Atmospheric Administration	11.431		558,703	966,273
National Oceanic and Atmospheric Administration	11.432		2,790,886	19,555,221
National Oceanic and Atmospheric Administration	11.459			1,882,324
National Oceanic and Atmospheric Administration	11.468		29,371	936,065
			<u>3,378,960</u>	<u>23,339,883</u>
Department of Commerce - Pass Through				
University of Wisconsin	11.459	797K834		17,596
Colorado State University	11.619	G007453		556,065
			<u>-</u>	<u>573,661</u>
			<u>3,378,960</u>	<u>23,913,544</u>
Department of Commerce - Total				
Department of Defense - Direct				
Army	12.300			67,694
Navy	12.300		9,330	73,193
Office of Naval Research	12.300		21,571	901,872
Subtotal	12.300			1,042,759
Defense Threat Reduction Agency	12.351			843,176
Medical Research Acquisition Activity	12.420			13,511
Army Research Office	12.431			78,856
Air Force	12.800			422,201
Air Force Office of Scientific Research	12.800			297,907
Subtotal	12.800			720,108
National Security Agency	12.901			30,783
Advanced Research Projects Agency	12.910			39,981
			<u>30,901</u>	<u>2,769,174</u>
Department of Defense - Pass Through				
Oklahoma State University	12.320	2568930OU1		4,456
Binghamton University	12.431	79697		76,291
			<u>-</u>	<u>80,747</u>
			<u>30,901</u>	<u>2,849,921</u>
Department of Defense - Total				
Department of Interior - Direct				
Bureau of Indian Affairs	15.156			56,432
Fish and Wildlife	15.615			2,146
Geological Survey	15.807			18,927
Geological Survey	15.808			12,841
Geological Survey	15.810			78,509
Geological Survey	15.819			-
Geological Survey	15.820		889,299	1,556,623
National Park Service	15.945			5,904
			<u>889,299</u>	<u>1,731,382</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
Department of Interior - Pass Through				
OK Wildlife and Conservation Commission	15.605	3209006577		1,817
OK Wildlife and Conservation Commission	15.611	F17AF01294		26,206
OK Wildlife and Conservation Commission	15.615	3209006971		21,034
OK Wildlife and Conservation Commission	15.615	F17AP00204		8,401
OK Wildlife and Conservation Commission	15.615	F17AP00208		19,149
Subtotal	15.615			48,584
OK Wildlife and Conservation Commission	15.634	3209006301		2,806
OK Wildlife and Conservation Commission	15.634	3209006377		10,669
OK Wildlife and Conservation Commission	15.634	3209006399		38,039
OK Wildlife and Conservation Commission	15.634	3209006623		29,093
OK Wildlife and Conservation Commission	15.634	3209006854		23,063
OK Wildlife and Conservation Commission	15.634	3209006966		8,742
OK Wildlife and Conservation Commission	15.634	F14AF01224		15,335
OK Wildlife and Conservation Commission	15.634	F14AF01225		3,473
OK Wildlife and Conservation Commission	15.634	F14AF01227		4,785
OK Wildlife and Conservation Commission	15.634	F15AF01149		7,356
OK Wildlife and Conservation Commission	15.634	F16AF01213		1,692
OK Wildlife and Conservation Commission	15.634	F16AF01297		30,344
Southwestern OK State University	15.634	FY17089		7,656
University of Arkansas	15.634	SA1703165		2,195
Subtotal	15.634			185,248
University of Wisconsin	15.669	632K133		1,508
Wildlife Management Institute	15.669	GPLCC201601		103,592
Subtotal	15.669			105,100
University of Wisconsin	15.678	772K063		12,502
University of Southern California	15.808	94315253		19,785
AmericaView	15.815	AV14OK01		8,237
Oklahoma Historical Society	15.904	16101		11,135
Oklahoma Historical Society	15.904	16202		7,387
Oklahoma Historical Society	15.904	17101		82,682
Oklahoma Historical Society	15.904	17401		21,140
Oklahoma Historical Society	15.904	17402		17,340
Subtotal	15.904			139,684
			-	547,163
Department of Interior - Total			889,299	2,278,545
Department of Justice - Direct				
Department of Justice National Institute of Justice	16.560			67,240
			-	67,240
Department of Justice - Pass Through				
Tulsa Family Safety Center	16.582	FY17ORA227		40,011
OK Department of Corrections	16.601	FY18ORA49		26,065
			-	66,076
Department of Justice - Total			-	133,316
Department of Transportation - Direct				
Federal Aviation Administration	20.109			364,568
Office of Assistant Secretary for Research and Technology	20.701		759,312	1,166,635
			759,312	1,531,203

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES	
Department of Transportation - Pass Through					
OK Department of Transportation	20.106	2161			82,098
OK Department of Transportation	20.200	1308		56,973	
OK Department of Transportation	20.200	1915		141,299	
OK Department of Transportation	20.200	2228		11,567	
OK Department of Transportation	20.200	2262		44,909	
OK Department of Transportation	20.200	2273		38,962	
OK Department of Transportation	20.200	2276		108,626	
OK Department of Transportation	20.200	2280		47,175	
OK Department of Transportation	20.200	2282		32,700	
OK Department of Transportation	20.200	2300		59,690	
OK Department of Transportation	20.200	2301		41,406	
OK Department of Transportation	20.200	2303		33,901	
OK Department of Transportation	20.200	AGMT100114		(95)	
OK Department of Transportation	20.200	SPR1916		225,061	
OK Department of Transportation	20.200	SPR2160B	143,354	539,046	
Purdue University	20.200	17078157		13,466	
Oklahoma State University	20.200	156323601		26,089	
Oklahoma State University	20.200	156619701		21,854	
Oklahoma State University	20.200	AA55947501		135	
Subtotal	20.200				
OK Department of Transportation	20.205	FFY2017	164,789		1,442,764
OK Department of Transportation	20.509	FTA5311TP18350	247,500	518,336	607,619
OK Department of Transportation	20.509	TRAMS2017	160,000	332,230	
Subtotal	20.509				850,566
Oklahoma Highway Safety Office	20.600	5859023240			979
Oklahoma Highway Safety Office	20.616	M3DA17060114		59,069	
Oklahoma Highway Safety Office	20.616	M3DA18060115		54,924	
Oklahoma Highway Safety Office	20.616	M3DA18060212		144,231	
Oklahoma Highway Safety Office	20.616	M3DA18060302		23,298	
Oklahoma Highway Safety Office	20.616	OHSOFFY2017OU001 05		71,762	
Oklahoma Highway Safety Office	20.616	OHSOFFY2017OU001 23		17,915	
Subtotal	20.616				371,199
Florida International University	20.701	80000734901UG		45,986	
Missouri University of Science and Technology	20.701	0004213405		15,059	
Subtotal	20.701				61,045
			<u>715,643</u>		<u>3,416,270</u>
Department of Transportation - Total			<u>1,474,955</u>		<u>4,947,473</u>
National Aeronautics and Space Administration - Direct					
Langley Research Center	43.001			36,994	
Shared Services Center	43.001		193,429	1,303,603	
Subtotal	43.001				1,340,597
Shared Services Center	43.008		505,647	871,609	
			<u>699,076</u>		<u>2,212,206</u>

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
National Aeronautics and Space Administration - Pass Through				
Jet Propulsion Laboratory	43.001	1594880		3,346
Kansas State University	43.001	S17105		7,140
Pennsylvania State University	43.001	5477UONASAB50G		37,075
Radiometrics Corporation	43.001	FY18ORA113		37,487
Smithsonian Astrophysical Observatory	43.001	AR718007X		23,847
Smithsonian Astrophysical Observatory	43.001	GO617051X		24,105
Smithsonian Astrophysical Observatory	43.001	GO718102B		17,992
Space Telescope Science Institute	43.001	HSTAR13898001A		9,078
Space Telescope Science Institute	43.001	HSTAR15035001A		7,517
Space Telescope Science Institute	43.001	HSTGO13857003A		14,583
Space Telescope Science Institute	43.001	HSTGO14058001A		7,112
Space Telescope Science Institute	43.001	HSTGO14082002A		29,839
Space Telescope Science Institute	43.001	HSTGO14232002A		996
Space Telescope Science Institute	43.001	HSTGO14693001A		11,028
Space Telescope Science Institute	43.001	HSTGO14736001A		6,917
Space Telescope Science Institute	43.001	HSTGO15141005A		3,048
South Dakota State University	43.001	3TB509		99,902
University of Florida	43.001	UFDSP00011401		5,953
Subtotal	43.001			<u>346,965</u>
University of Tulsa	43.008	142120532494802		38,185
			-	<u>385,150</u>
National Aeronautics and Space Administration - Total			<u>699,076</u>	<u>2,597,356</u>
National Endowment for the Humanities - Direct				
National Endowment for the Humanities	45.149			30,606
National Endowment for the Humanities - Total			-	<u>30,606</u>
Institute of Museum and Library Services - Direct				
Institute of Museum and Library Services	45.313			45,850
			-	<u>45,850</u>
Institute of Museum and Library Services - Pass Through				
Norman Public Schools	45.312	1800488800		26,377
Norman Public Schools	45.312	1700802500		44,256
Subtotal	45.312			<u>70,633</u>
			-	<u>70,633</u>
Institute of Museum and Library Services - Total			-	<u>116,483</u>
National Science Foundation - Direct				
National Science Foundation	47.041		162,949	1,215,611
National Science Foundation	47.047			86,717
National Science Foundation	47.049		36,940	1,752,709
National Science Foundation	47.050		42,711	2,894,429
National Science Foundation	47.070		56,655	712,604
National Science Foundation	47.074		49,945	2,292,752
National Science Foundation	47.075		39,474	449,660
National Science Foundation	47.076		187,457	1,119,695
National Science Foundation	47.079			93,647
			<u>576,131</u>	<u>10,617,824</u>

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES	
National Science Foundation - Pass Through					
Azumuth1, LLC	47.041	FY18ORA222		24,000	
George Washington Univeristy	47.041	15S11		7,796	
Oklahoma State University	47.041	AGMT061713		13,884	
Purdue University	47.041	410181104		5,674	
University of Delaware	47.041	33792		147,699	
XPEED Turbine Technology, LLC	47.041	FY17ORA544		33,587	
Subtotal				<u>232,640</u>	232,640
Clark University	47.049	2A3117531		6,874	
National Radio Astronomy Observatory	47.049	SOSPA4008		14,927	
National Radio Astronomy Observatory	47.049	SOSPA5011		15,551	
University of Notre Dame	47.049	LTR101415		14,766	
University of Texas, Austin	47.049	126510013061		112,699	
Subtotal				<u>164,817</u>	164,817
University Corporation for Atmospheric Research	47.050	Z1725728		5,000	
University of Alaska-Fairbanks	47.050	UAF170103		20,554	
University of Michigan	47.050	3003980653		25,024	
Subtotal				<u>50,578</u>	50,578
Southern Nazarene University	47.070	FY17ORA512		10,927	
University of California, Santa Barbara	47.070	KK1617		49,528	
University of Illinois at Urbana-Champaign	47.070	02001616461		43,667	
University of Illinois at Urbana-Champaign	47.070	08384216121		55,500	
Subtotal				<u>159,622</u>	159,622
Colorado State University	47.074	G25763		20,088	
Michigan State University	47.074	RC107432B		14,964	
Purdue University	47.074	410279745		24,550	
Tulane University	47.074	TULHSC4321213		5,802	
University of California, Davis	47.074	201503777001		63,758	
University of California, Los Angeles	47.074	2301GTB266		55,101	
University of Georgia	47.074	RC3712514353838		63,392	
Subtotal				<u>247,655</u>	247,655
University of CA, Merced	47.075	E315GTA021		15,728	
University of South Florida	47.075	2104125800A		6,391	
University of Texas Dallas	47.075	1503120		198,961	
Subtotal				<u>221,080</u>	221,080
American Educational Research Association	47.076	LTR013015		5,574	
Oklahoma State University	47.076	1567787		10,389	
Oklahoma State University	47.076	1567797		15,035	
Oklahoma State University	47.076	1569178		30,793	
Oklahoma State University	47.076	AA556595OU		89,288	
Subtotal				<u>151,079</u>	151,079
Oklahoma State University	47.079	1560686OU		366,958	
Oklahoma State University	47.079	20172		5,000	
Oklahoma State University	47.079	20173		3,535	
Oklahoma State University	47.079	EPSCOR20171		461	
Oklahoma State University	47.079	EPSCOR201711		56,281	
University of Rhode Island	47.079	4978113015		489,657	
Subtotal				<u>921,892</u>	921,892
Oklahoma State University	47.083	EPSCOR201313		2,000	
Oklahoma State University	47.083	EPSCOR201317		79,535	
Oklahoma State University	47.083	EPSCOR201318		488,381	
Oklahoma State University	47.083	EPSCOR201319		508,219	
Oklahoma State University	47.083	EPSCOR201320		50,281	
Oklahoma State University	47.083	EPSCOR20133		15,903	
Oklahoma State University	47.083	EPSCOR20138		2,240	
Oklahoma State University	47.083	EPSCOR201415		3,452	
Oklahoma State University	47.083	EPSCOR201715		211,897	
South Dakota School of Mines and Technology	47.083	SDSMTUOK1805		143,008	
University of Connecticut	47.083	115706		86,979	
Subtotal				<u>1,591,895</u>	1,591,895
			-	<u>3,741,258</u>	3,741,258
National Science Foundation - Total			<u>576,131</u>	<u>14,359,082</u>	<u>14,359,082</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
Environmental Protection Agency - Direct				
Environmental Protection Agency	66.509		85	136,532
Environmental Protection Agency	66.516			11,661
			<u>85</u>	<u>148,193</u>
Environmental Protection Agency - Total				
			<u>85</u>	<u>148,193</u>
Department of Energy - Direct				
US Department of Energy	81.049		335,730	1,684,034
US Department of Energy	81.087			737
US Department of Energy	81.121		55,958	97,564
US Department of Energy	81.138			51,554
			<u>391,688</u>	<u>1,833,889</u>
Department of Energy - Pass Through				
Univ of California, Berkley	81.003	6847566		721,941
Brookhaven National Laboratory	81.049	181673		(2)
Glomics, Inc.	81.049	FY17ORA543		66,399
Helios Remote Sensing Systems	81.049	FY18ORA138		26,752
MicroChem Solutions	81.049	FY13ORA216		153
Northern Arizona University	81.049	100279201		10,640
Texas A&M University	81.049	06S150620		30,144
Univ of California, Berkley	81.049	00008322		10,827
Univ of California, Berkley	81.049	00009014		371,407
Univ of California, Berkley	81.049	00009292		116,699
University Corporation for Atmospheric Research	81.049	P0004585		10,990
University of Texas, Austin	81.049	UTA15001188		112,440
Subtotal	81.049			<u>756,449</u>
Biodiversity Research Institute	81.087	FY13ORA124		3,920
			<u>-</u>	<u>1,482,310</u>
Department of Energy - Total				
			<u>391,688</u>	<u>3,316,199</u>
Department of Education - Direct				
US Department of Education	84.324		187,644	382,617
US Department of Education	84.325			111,657
US Department of Education	84.326			138,973
US Department of Education	84.334		644,774	3,081,948
			<u>832,418</u>	<u>3,715,195</u>
Department of Education - Pass Through				
Indiana University & Purdue University at Indianapolis	84.004	1939993		13,567
OK Department of Education	84.329	2659014380		17,668
National Writing Project Corporation	84.367	92OK02SEED2016ILI		3,683
			<u>-</u>	<u>34,918</u>
Department of Education - Total				
			<u>832,418</u>	<u>3,750,113</u>
Department of Health and Human Services - Direct				
National Institutes of Health	93.077		2,278	56,455
National Institutes of Health	93.172		509,729	922,719
National Institutes of Health	93.173			268,513
National Institutes of Health	93.286			421,959
National Cancer Institute	93.394		5,385	285,103
National Institutes of Health	93.394		485,474	1,150,297
Subtotal	93.394			<u>1,435,400</u>
National Institutes of Health	93.395			127,852
National Institutes of Health	93.397		149,873	301,191
National Institutes of Health	93.855		136,909	1,162,775
National Institutes of Health	93.856			153,721
National Institutes of Health	93.859		728,996	2,900,423
National Institutes of Health	93.867			150,602
			<u>2,018,644</u>	<u>7,901,610</u>

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
Department of Health and Human Services - Pass Through				
Health Sciences Center	93.110	TM2016133902		10,307
Health Sciences Center	93.110	TS2016133901		10,147
Subtotal	93.110			<u>20,454</u>
University of Kansas Medical Center	93.121	ZAA00000		29,909
OK Department of Health	93.136	3409021712		20,875
Health Sciences Center	93.273	RS2013194308		17,825
University of Texas Health Science Ctr	93.395	159236/153201		23,334
University of Texas Health Science Ctr	93.395	160754/160664		49,474
University of Texas Health Science Ctr	93.395	162576162378		170,901
Subtotal	93.395			<u>243,709</u>
Nanofiber Solutions	93.838	FY18ORA142		21,939
Colorado State University	93.855	G641112		111,030
University of Central Florida	93.855	22206079		137,241
Subtotal	93.855			<u>248,271</u>
Health Sciences Center	93.859	ATP042517		325,924
Health Sciences Center	93.859	RM2013049462		59,525
Health Sciences Center	93.859	RM2013049463		18,740
Health Sciences Center	93.859	RM2013049464		18,882
Health Sciences Center	93.859	RM2016225705		23,578
Health Sciences Center	93.859	RS2012058951		7,938
Health Sciences Center	93.859	RS2013049440		15,895
Indiana University & Purdue University at Indianapolis	93.859	IN4698014OK		45,177
Laureate Institute for Brain Research	93.859	FY18ORA545		1,094
University of Arkansas	93.859	SA1701154		60,654
University of Arkansas	93.859	9663SC		3,715
Subtotal	93.859			<u>581,122</u>
Oklahoma State University	93.865	1568327OU		41,097
Health Sciences Center	93.866	RS2014089203		18,366
Johns Hopkins University	93.989	2003124170		15,314
			-	<u>1,258,881</u>
Department of Health and Human Services - Total			<u>2,018,644</u>	<u>9,160,491</u>
TOTAL RESEARCH AND DEVELOPMENT PROGRAMS *			<u>10,478,660</u>	<u>68,809,137</u>
OTHER PROGRAMS				
Department of Agriculture - Pass Through				
Oklahoma State University	10.001	AB568330OU		225,579
OK Department of Human Services	10.580	PO0210422		3,102
			-	<u>228,681</u>
Department of Agriculture - Total			<u>-</u>	<u>228,681</u>
Department of Commerce - Direct				
Economic Development Administration	11.303			72,373
National Oceanic and Atmospheric Administration	11.432			120,900
			-	<u>193,273</u>
Department of Commerce - Total			<u>-</u>	<u>193,273</u>
Department of Defense - Direct				
Dept of Defense, Defense Intelligence Agency	12.598			240,496
			-	<u>240,496</u>
Department of Defense - Pass Through				
Institute of International Education	12.550	0054OU6ARA280PO1		261,307
Institute of International Education	12.550	0054OU6SSA280PO3		73,746
Subtotal	12.550			<u>335,053</u>
Health Sciences Center	12.598	ATP090817		7,633
Health Sciences Center	12.598	TS2014152604		11,878
Subtotal	12.598			<u>19,511</u>
			-	<u>354,564</u>
Department of Defense - Total			<u>-</u>	<u>595,060</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
Department of Interior - Direct				
Bureau of Reclamation	15.511			32,690
Fish and Wildlife	15.669			8,001
Geological Survey	15.820		655	75,796
National Park Service	15.922			83,862
			<u>655</u>	<u>200,349</u>
Department of Interior - Total			<u>655</u>	<u>200,349</u>
Department of State - Direct				
Department of State	19.022			71,766
Department of State	19.415			805,726
Department of State	19.501			66,718
			<u>-</u>	<u>944,210</u>
Department of State - Total			<u>-</u>	<u>944,210</u>
Department of Transportation - Direct				
Federal Aviation Administration	20.106			215,447
Federal Aviation Administration	20.109			322,939
Federal Highway Administration	20.215			4,000
Federal Transit Administration	20.507			1,675,087
			<u>-</u>	<u>2,217,473</u>
Department of Transportation - Pass Through				
OK Department of Transportation	20.200	2161		46,523
			<u>-</u>	<u>46,523</u>
Department of Transportation - Total			<u>-</u>	<u>2,263,996</u>
National Aeronautics and Space Administration - Direct				
Shared Services Center	43.008		785,955	1,003,242
			<u>785,955</u>	<u>1,003,242</u>
National Aeronautics and Space Administration - Pass Through				
Langston University	43.008	LU5-58015-3		13,751
Langston University	43.008	PO0105684		5,831
Subtotal	43.008			19,582
			<u>-</u>	<u>19,582</u>
National Aeronautics and Space Administration - Total			<u>785,955</u>	<u>1,022,824</u>
National Endowment for the Humanities - Direct				
National Endowment for the Humanities	45.160			(10,615)
National Endowment for the Humanities	45.162			16,626
National Endowment for the Humanities - Total			<u>-</u>	<u>6,011</u>
Institute of Museum and Library Services - Direct				
Institute of Museum and Library Services	45.301			26,061
			<u>-</u>	<u>26,061</u>
Institute of Museum and Library Services - Pass Through				
University of Wisconsin	45.312	787K124		13,915
			<u>-</u>	<u>13,915</u>
Institute of Museum and Library Services - Total			<u>-</u>	<u>39,976</u>
National Science Foundation - Direct				
National Science Foundation	47.041			14,636
National Science Foundation	47.049			7,040
National Science Foundation	47.074			53,091
National Science Foundation	47.075			6,417
National Science Foundation	47.076			11,028
			<u>-</u>	<u>92,212</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
National Science Foundation - Pass Through				
Oklahoma State University	47.076	AGR110317		8,591
Oklahoma State University	47.076	AGR121416		15,369
Subtotal	47.076			<u>23,960</u>
			-	<u>23,960</u>
National Science Foundation - Total				
			-	<u>116,172</u>
Small Business Administration - Direct				
Small Business Administration	59.058			<u>82,851</u>
Small Business Administration - Total				
			-	<u>82,851</u>
Department of Energy - Direct				
Department of Energy	81.089			<u>4,846</u>
Department of Energy - Total				
			-	<u>4,846</u>
Department of Education - Direct				
STUDENT FINANCIAL ASSISTANCE CLUSTER				
Pell	84.063		894,472	23,631,039
SEOG	84.007		49,000	495,877
TEACH	84.379			476,735
College Work-Study	84.033			1,779,384
Job Location and Development Program	84.033			47,000
Subtotal	84.033			<u>1,826,384</u>
Federal Perkins Loan Program	84.038		405,350	15,549,712
Federal Direct Student Loans	84.268			127,066,622
TOTAL STUDENT FINANCIAL ASSISTANCE			<u>1,348,822</u>	<u>169,046,369</u>
TRIO CLUSTER				
Department of Education - TRIO	84.042			92,623
Department of Education - TRIO	84.047			258,494
Department of Education - TRIO	84.217			196,914
TOTAL TRIO				<u>548,031</u>
US Department of Education	84.283			3,006,447
US Department of Education	84.325			472,506
				<u>3,478,953</u>
Department of Education - Pass Through				
OK Department of Education	84.206	2659017146		11,104
OK Department of Education	84.305	2659016675		69,938
Putnam City Public Schools	84.366	317120721		(656)
OK State Regents for Higher Education	84.367	201718ESEA		7,289
National Writing Project Corporation	84.367	92OK02SEED2018C3		4,361
OK State Regents for Higher Education	84.367	WPPD		106,901
OK State Regents for Higher Education	84.367	201718ESEA		122,202
OK State Regents for Higher Education	84.367	ESEA		29,674
OK State Regents for Higher Education	84.367	ESEA2018		<u>270,428</u>
Subtotal	84.367			45,422
Miko Group	84.371	AGR92513		20,052
National Writing Project Corporation	84.411	92OK022017I3AI		<u>416,288</u>
Department of Education - Total				
			<u>1,348,822</u>	<u>173,489,641</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2018

	FEDERAL CFDA	Pass-THRU IDENTIFYING NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS	TOTAL CASH BASIS EXPENDITURES
Department of Health and Human Services - Direct				
Substance Abuse and Mental Health Services Administration	93.276			130,369
Substance Abuse and Mental Health Services Administration	93.243			345,183
			-	475,552
Department of Health and Human Services - Pass Through				
OK Department of Mental Health	93.243	PO4529049840		207,163
OK Department of Mental Health	93.959	PO4529050213		147,916
			-	355,079
Department of Health and Human Services - Total				
			-	830,631
Social Security Administration - Direct				
Social Security Administration	96.008			249,388
			-	249,388
Social Security Administration - Total				
			-	249,388
Department of Homeland Security - Pass Through				
			-	-
Department of Homeland Security - Total				
			-	-
TOTAL OTHER PROGRAMS			2,135,432	180,267,909
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 12,614,092	\$ 249,077,046

*Denotes Research and Development Cluster major program.

**Subtotal of CFDA 10.310 is \$1,038,023.

Note 1 -- Basis of Presentation and Significant Accounting Policies

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 Norman Campus (the "University") for the year ended June 30, 2018, which have been financed by the Government.

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 University, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures or other changes of the University.

The schedule is prepared on the cash basis of accounting. Expenditures are recognized when paid.

Federal awards provided to subrecipients are treated as expenditures when paid to the subrecipient.

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

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

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

The University of Oklahoma Norman Campus administers Academic Competitiveness Grants, the Pell Grant program, Supplemental Education Opportunity Grants, National Science and Mathematics Access to Retain Talent Grants and College Work-Study student award programs for students attending both the Norman and Health Sciences Center campuses of the University. Grant revenues and expenditures under such programs for students attending these campuses are included in the financial statements of the Norman Campus. Therefore, the Norman Campus Schedule of Expenditures of Federal Awards includes expenditures under such programs for students attending these campuses.

Federal Contracts that do not meet the definition of Federal Domestic Assistance (i.e.: the United States Postal Service, the Oklahoma State Department of Human Services' Satellite Training Network ("SATTRN") and IV-E Social Work programs) have been excluded from the schedule as it was determined, based upon discussions with the University's federal cognizant agency or by the nature of the contract, that such contracts do not represent auditable federal awards under the provisions of Uniform Guidance. Also, fixed price and fixed rate programs have been excluded.

Note 2 -- Federal Direct Student Loan Program

Under the Federal Direct Student Loan Program ("Direct Loan Program"), the U.S. Department of Education makes loans to enable a student or parent to pay the costs of the student's attendance at a postsecondary school. The Direct Loan Program enables an eligible student or parent to obtain a loan to pay for the student's cost of attendance directly from the U.S. Department of Education rather than through private lenders. The University began participation in the Direct Loan Program on July 1, 2010. The University administers the origination and disbursement of the loans to eligible students or parents. The University is not responsible for the collection of these loans.

Note 3 -- Federal Perkins Loan Program

The Federal Perkins Loan Program is administered directly by the University. The beginning balance of loans outstanding (as of July 1, 2017) plus disbursements made to students during the year ended June 30, 2018, has been included as federal expenditures in the schedule. As of June 30, 2018, the ending balance of the loans receivable under the Federal Perkins Loan Program was approximately \$15.9 million.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses 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 program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	No
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 200.516:	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Student Financial Aid Cluster	84.063; 84.007; 84.379 84.003; 84.038; 84.268
Research and Development Cluster	*
Comprehensive Centers	84.283B

* 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:	\$	2,401,038
Auditee qualified as low-risk auditee?	No	

Section II – Financial Statement Findings

**2018-A Splitting Procurement Card Transactions to Below Procurement Levels
Significant Deficiency in Internal Control over Financial Reporting**

- Criteria:** Per the Regents' Policy Manual:
Unless otherwise exempt, purchases above \$5,000 and not exceeding \$50,000 must be processed through the Purchasing Department. If competition is required, it must be conducted formally. Splitting orders to avoid this dollar limit is prohibited.
- Condition:** We selected procurement card (P-card) transactions that appeared to occur on the same date with the same vendor that could indicate a violation of University policy. We selected 10 transactions under the \$5,000 threshold that occurred on 5 dates and found that purchase date and time, vendor and amount spent appeared to be in excess of the \$5,000 limit for each date selected that requires procurement policies to be followed. Our procedures indicate that this was a violation in one department of the University.
- Cause:** P-card transactions with certain vendors were split into more than one transactions that kept such transactions under the \$5,000 threshold that would require formal procurement policies.
- Effect:** The policies of the Regents' Policy Manual were not followed and a formal bid process may have resulted in a more economical transactions had those policies been followed.
- Recommendation:**
We recommend that management evaluate controls around P-card use and review of such use to ensure formal University policies are followed and proper bid procedures take place
- Views of Responsible Officials:**
Management acknowledges the finding and have already implemented procedures for proper controls to be put in place.

Section III – Federal Award Findings and Questioned Costs

**2018-001 Suspension and Debarment Control
Research and Development Cluster
Compliance Requirement: Suspension and Debarment
Material Weakness in Internal Control over Compliance**

Criteria: Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include those contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition: During the fiscal year ended June 30, 2018, it appears that controls in place to check all vendors for potential suspension and/or debarment for covered transactions needed to be more complete and more consistent.

We inspected several University-level policies to indicate that more complete and consistent controls over suspension and debarment have been put in place as of July 1, 2018 in compliance with the new procurement policies required under the Uniform Guidance, which became effective for the University on that date. However, such policies have not yet been subject to formal audit procedures.

Cause: While the University-level policies referenced above were developed in direct response to the similar finding (2017-001) for the fiscal year ended June 30, 2017, their effective date came after the fiscal year ended June 30, 2018. It should be noted that controls over suspension and debarment appear to be in place with regards to subrecipients and equipment purchases.

Effect: The University was not in total compliance with federal requirements regarding suspension and debarment controls.

Context/Sampling: Sixteen of the 20 covered transactions in our nonstatistical sample did not appear to have a control in place to identify the vendor as suspended or debarred prior to transacting with that vendor.

No vendors selected in our test work for the fiscal year ended June 30, 2018 were listed as suspended or debarred.

Repeat Finding
From Prior Year: Yes, 2017-001

Questioned costs: None, no vendors in our samples were listed as suspended or debarred.

Recommendation: Control procedures should be implemented to ensure that all vendors under covered transactions are checked against the federal website for vendors that could be suspended or debarred prior to transacting with such vendors or another process as allowed by the federal regulations discussed above.

Views of
Responsible
Officials:

We agree with the condition and cause noted. In response to last year's finding we immediately began development of policies to implement a more complete and consistent system of controls to check for debarred and/or suspended vendors. Those policies have been in effect since July 1, 2018, the University's effective date for complying with the Procurement Standards within the Uniform Guidance. We greatly appreciate the auditors' recommendations relative to these efforts. With purchase orders, we will check for debarment and/or suspension on all covered transactions, regardless of funding source, prior to release. We have incorporated the required clauses into our solicitation documents.

2018-002	Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063, 84.033, 84.007) Special Tests: Enrollment Reporting Material Weakness in Internal Control over Compliance
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). We identified instances where status changes that were not reported to the Department of Education's National Student Loan Data System (NSLDS) within the 60 day time requirement, status changes that had not been reported to NSLDS as of testwork, and instances where the status change date per the institution's records did not agree to the NSLDS records.
Questioned Costs:	None reported.
Effect:	Untimely and 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.
Cause:	Internal controls do not appear to be in place to accurately and timely identify the relevant dates for reporting to NSLDS.
Repeat finding From Prior Year:	Yes, 2017-003, 2016-002, 2015-001
Context:	Out of the 74 sample of enrollment status changes, 15 status changes had one or a combination of exceptions. These include 10 of the status change dates did not agree with NSLDS, 5 of the status changes had not been reported to NSLDS as of our testwork, and 2 status changes were not reported to NSLDS within the time required by the federal regulations. Non-statistical sampling was used.

Recommendation:

We recommend that management update their control processes to ensure that the proper status date changes are being reported to NSLDS.

Views of Responsible
Officials:

Management has started corrective actions to address these issues for Fall 2018 submission of files.

**2018-003 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063, 84.033, 84.007)
Special Tests: Return of Funds
Material Weakness in Internal Control over Compliance**

Criteria: When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs as outlined by the regulations. If the amount the student earned is greater than the amount disbursed, the difference between the amounts must be treated as a post-withdrawal disbursement (34 CFR section 668.22(a)(1) through (a)(5)).

Condition: We identified instances where the incorrect date was used to calculate the return of funds that resulted in an incorrect calculation of funds to be returned. Three of these instances resulted in funds due back to the students and one instance was an over-awarded amount to the student.

Cause: Internal controls do not appear to be in place to accurately and timely identify the relevant dates for return of fund calculation purposes.

Effect: Use of improper dates in the return of funds calculation will likely result in incorrect calculations and inaccurate return of funds.

**Question
Costs:** None reported.

Context/Sampling:
Five withdrawals in our sample of 60 withdrawals had an incorrect calculation of the return of funds due to an improper date being used for the calculation. Non-statistical sampling was used.

Repeat Finding from Prior Year:
Yes, 2017-004

Recommendation:
We recommend that management update their control processes to ensure that the proper status date changes are being used for return of funds calculations.

Views of Responsible Officials:
Management agrees with the finding and will implement corrective measures.

**2018-004 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063, 84.033, 84.007)
Special Tests: Verification
Material Weakness in Internal Control over Compliance**

Criteria: An institution not participating under an ED-approved Quality Assurance Program (QAP) is required to establish written policies and procedures that incorporate the provisions of 34 CFR sections 668.51 through 668.61 for verifying applicant information. Such an institution shall require each applicant whose application is selected by ED to verify the information required for the Verification Tracking Group to which the applicant is assigned.

Condition: We noted instances in our sample of students selected for verification where the Institution either did not obtain the correct verification documents or the verified student information that differed from the original information was not accurately updated to the student's information.

Questioned
Costs: None reported.

Effect: Inadequate controls over obtaining, reviewing and updating student verification information will likely result in incorrect award calculations.

Cause: Internal controls do not appear to be effective in ensuring proper verification documentation is obtained and student data is updated accordingly.

Context: There were exceptions in four of the 60 verifications sampled. There were three instances where the proper verification was received by the Institution and differed from the original student information but the student's information was not properly updated. There was one instance where proper verification documentation was not obtained by the Institution. Non-statistical sampling was used.

Repeat Finding
from Prior
Year: No

Recommendation:

We recommend that management update their control processes to ensure that proper documentation is received, and information is updated accurately.

Views of
Responsible Officials:

Management agrees with the finding and has implemented procedures to assure we accurately submit the correct students in our future files.