

SINGLE AUDIT REPORTS AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS WITH REPORTS OF INDEPENDENT AUDITORS



AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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### INDEPENDENT AUDITORS' 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 Directors of the University of Oklahoma Cameron University 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 business-type activities and discretely presented component unit of Cameron University (the University), an organizational unit of the Regents of the University of Oklahoma (the Regents), which is a component unit of the state of Oklahoma, which comprise the statement of net position as of June 30, 2020, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2020. Our report includes a reference to other auditors who audited the financial statements of Cameron University Foundation, Inc. (the Foundation), as described in our report on Cameron University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters. The Foundation was not audited in accordance with Government Auditing Standards.

# Internal Control Over Financial Reporting

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

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



# Internal Control Over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 that we consider to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Cameron University's Response to Findings**

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

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri October 20, 2020



# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors of the University of Oklahoma Cameron University Norman, Oklahoma

# Report on Compliance for Each Major Federal Program

We have audited Cameron University'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 Cameron University's major federal programs for the year ended June 30, 2020. Cameron University's major federal programs are identified in the summary of auditors' 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.

# Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Cameron University'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 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 Cameron University'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 Cameron University's compliance.

# **Opinion on Each Major Federal Program**

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



# **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-002, 2020-003, 2020-004, 2020-005, 2020-006. Our opinion on each major federal program is not modified with respect to these matters.

Cameron University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and question costs. Cameron 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.

# **Report on Internal Control Over Compliance**

Management of Cameron University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cameron 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 Cameron 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 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 deficiencies, in internal control over compliance with a type of compliance of the type of deficiencies, in internal control over compliance with a type of compliance to the type of deficiencies, in internal control over compliance with a type of compliance is a deficiency 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. However we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-002, 2020-003, 2020-004, 2020-005, and 2020-006.

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

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

# Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and discretely presented component unit of Cameron University as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cameron University's basic financial statements. We issued our report thereon dated October 20, 2020 which made reference to other auditors for the discretely presented component unit. 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 financal statements as a whole.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri March 17, 2021

# CAMERON UNIVERSITY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

Federal Supplemental Education Opportunity Grant     94.007     122.80       Federal Work Study     94.033     11,749.23       Federal Work Study     94.033     130.00       TEACH Grant     94.038     21,047.       Coronavirus Adi, Reller, and Economic Security Act Section 2     11,175.52     11,175.52       Higher Education Emergency Reller Fund (HEERF)     84.437.9     11,175.52       HEERF Student Ad Portion (COVID-19)     84.425F     7.065.51       Total Coronavirus Adi, Reller, and Economic Security Act     84.027.4     200.06       Title Coronavirus Adi, Reller, and Economic Security Act     84.047.4     200.06       Budent Support Benvices     84.047.4     200.06       Student Support Benvices     84.042.4     411.72       Total Coronavirus Adi, Reller, and Economic Security Act     11.172.2       Total Department of Education Direct Programs     24.041.06       Department of Defense     12.630     155.37       U.S. Small Business Administration Program     73.1377584     8       Value Sandmut of Health and Human Services     59.037     59.07       Total U.S. Small Business Administration Program     73.1377584     8       Value Sandmut of Career and Technology Education     64.048     73-1377584       Orial Department of Career and Technology Education     64.048     73-1377584 <th>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</th> <th>Federal CFDA Number</th> <th>Pass-Through Entity Identifying Number</th> <th>Passed Through to Subrecipients</th> <th>Federal Expenditures</th>	Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
STUDENT FINANCIAL JUD ASSISTANCE CLUSTER:       94.063       \$ 8.521,74         Federal Supplemental Education Opportunity Grant       94.007       152,80         Federal Supplemental Education Opportunity Grant       84.033       113,408         Federal Previns Loar Program       84.285       117,492,33         Federal Previns Loar Program       84.285       13,202         Total Student Financial Ad Assistance Cluster       21,041,70         Coronavirus Ad, Relief, and Economic Security Act Section 2       10,002         Higher Education Emergency Relief Fund (HEERP)       84.4255       10,002         HEERF Instrument Relief and Economic Security Act Section 2       10,002       10,002         HEERF Instrument Relief and Economic Security Act       44.255       10,002       10,002         Total Contravirus Adt, Relief, and Economic Security Act       44.255       10,002       10,002       10,002       10,002       10,002       10,002       10,002       10,002       10,002       11,002       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       11,117,202       1	Department of Education Direct Department				
Federal Peter Factor     94.003     \$ 8.021,74       Federal Direct Student Loan Program     84.086     11,740,23       Federal Direct Student Loan Program     84.086     11,740,23       Federal Direct Student Loan Program     84.038     1300       TedACH Grant     84.379     91.01       Federal Direct Student Financial Aid Assistance Cluster     1302       Coronavirus Ad, Relief, and Economic Security Act Section 2     11,75,52       Higher Education Energeory, Relief Prod (HEERF)     84.426E     1,77,552       HEERF Student Aid Portion (COVID-19)     84.426E     1,77,552       Total Coronavirus Ad, Relief, and Economic Security Act     70057     70650       TRIO CLUSTER:     Upward Bound     200.96       Upward Bound     84.047A     200.96       Statent Security Act     1,177,52       Total Coronavirus Ad, Relief, and Economic Security Act     1,177,52       Trade Bound     84.047A     200.96       Statent Security Coronavirus Adt, Relief, and Economic Security Act     1,177,22       Total Department of Education Direct Programs     24.041.06       Department of Defense     12.630     155.37       U.S. Small Business Administration Program     12.630     155.37       Department of Defense     12.598     73-1377584     8       U.S. Small Business Admini	•				
Federal Supplemental Education Opportunity Grant     94.007     122.80       Federal Work Study     94.033     11,749.23       Federal Work Study     94.033     130.00       TEACH Grant     94.038     21,047.       Coronavirus Adi, Reller, and Economic Security Act Section 2     11,175.52     11,175.52       Higher Education Emergency Reller Fund (HEERF)     84.437.9     11,175.52       HEERF Student Ad Portion (COVID-19)     84.425F     7.065.51       Total Coronavirus Adi, Reller, and Economic Security Act     84.027.4     200.06       Title Coronavirus Adi, Reller, and Economic Security Act     84.047.4     200.06       Budent Support Benvices     84.047.4     200.06       Student Support Benvices     84.042.4     411.72       Total Coronavirus Adi, Reller, and Economic Security Act     11.172.2       Total Department of Education Direct Programs     24.041.06       Department of Defense     12.630     155.37       U.S. Small Business Administration Program     73.1377584     8       Value Sandmut of Health and Human Services     59.037     59.07       Total U.S. Small Business Administration Program     73.1377584     8       Value Sandmut of Career and Technology Education     64.048     73-1377584       Orial Department of Career and Technology Education     64.048     73-1377584 <td></td> <td>84.063</td> <td></td> <td></td> <td>\$ 8.921.741</td>		84.063			\$ 8.921.741
Federal Driver Studer Loan Program     94.268     11.749.23       Federal Work Study     94.033     113.00       TEACH Grant     94.379     91.01       Federal Work Study     94.038     12.02       Total Student Financial Aid Assistance Cluster     21.041.79     21.041.79       Coronavirus Aid, Relief, and Economic Security Act Section 2     11.756.52     706.55       Total Student Financial Aid Assistance Cluster     21.041.79     84.425F     706.55       Total Coronavirus Aid, Relief, and Economic Security Act     14.825F     706.55       Total Coronavirus Aid, Relief, and Economic Security Act     14.023     11.174.22       Total Coronavirus Aid, Relief, and Economic Security Act     11.174.23     1.882.04       Titlo Cluster     84.042A     411.72       Total Department of Education Direct Programs     24.041.06     1.175.52       Department of Forms     12.030     155.37     1.55.37       Dogatiment of Defense     12.030     155.37     1.55.37       Department of Colona Department of Colonaria Devices Pass-Through     90.03     10.56     10.55.37       Department of Education     12.030     155.37     105.65     10.55.37       Department of Education     12.030     155.37     106.066     10.05.66       Total Department of Education     10.061<	Federal Supplemental Education Opportunity Grant	84.007			152,805
Federal Work Study     94.033     113.00       TEACH Grant     94.379     91.01       Federal Parkins Laan Program     94.038     221.047.7       Total Student Financial Aid Assistance Cluster     221.047.7     221.047.7       Coronavirus Aid, Relief, and Economic Security Act Section 2     1,175.52     1,175.52       Higher Education Emergency Rollof Fund (HEERF)     84.425F     1,175.52       HEERF Statutional Portion (COVID-19)     84.425F     1,182.04       Total Connavirus Aid, Relief, and Economic Security Act     84.027A     290.06       Student Support Services     84.042A     411.72       Total Department of Education Direct Programs     24.041.06     1,177.22       Total Department of Defense     12.630     155.37       U.S. Small Dusines Administration Program     12.630     155.37       Department of Defense     12.630     155.37       U.S. Small Business Administration Program     8     100.99       Outlatoms Small Business Administration Program     59.037     59.037       Total Department of Caucation Program Prom:     04.048     73-6017987       Outlatoms Small Business Administration Program Prom::     04.048     73-6017987       Outlatoms Small Business Administration Program Prom::     04.048     73-6017987       Outlatoms Small Business Prorough Programs:					11,749,232
Fedral Perkins Loan Program     94.038     13.92       Total Student Financial Aid Assistance Cluster     21,041,79       Coronavirus Aid, Relief, and Economic Security Act Section 2     11.175.52       HEERF Institutional Portion (COVID-19)     84.425F     7.06.51       Total Consavirus Aid, Relief, and Economic Security Act     84.047A     2009       Puperd Bound     84.047A     2009       Student Sport Services     84.047A     2009       U.S. Amy - ONRRO     11.175.52     7.01       Total Department of Education Direct Programs     24,041,06       U.S. Amy - ONRRO     12.630     155.37       Total Department of Defense     12.538     73-1377584     8       U.S. Amy - ONRRO     12.598     73-1377584     8       U.S. Small Business Administration Program     73-6017967     106.590       Total Department of Education     84.048     73-6017967     106.590       Total Department of Education     84.048		84.033			113,087
Total Student Financial Aid Assistance Cluster     21,041,79       Coronavirus Aid, Relief, and Economic Security Act Section 2 Higher Education Emergency Relief Fund (HEER) HEERF Institutional Portion (COVID-19)     84.425E     11,75,52       HEERF Student Aid Portion (COVID-19)     84.425F     706,51       Total Coronavirus Aid, Relief, and Economic Security Act     1,802,04       TRIO CLUSTER:     0,900     84.047A       Upward Bund     84.042A     411,72       Tail RIO Cluster     1,117,22     1,117,22       Total Department of Education Direct Programs     24.041,06       Department of Defense     12,630     155,37       U.S. Amry. ONIRO     12,630     155,37       Total Department of Defense     12,598     73-1377584       U.S. Small Business Achinistration Program Total Department of Health and Human Services     12,598     73-1377584       Board of Regents of the University of Oklahoma Total Department of Health and Human Services     10,037     59,07       Object Control Control Control Network     69,037     59,07       Total U.S. Small Business Development Conter Network     69,037     59,07       Object Control Conter Network     69,037     59,07       Otal U.S. Small Business Administration     43,008     73-1377584     25,58       National Acenoautics Space Administration     43,008     73-1377584     25,	TEACH Grant	84.379			91,010
Coronavirus Aid, Relief, and Economic Security Act Section 2         Higher Education Emergency Relief Fund (HEERF)         HEERF: Institutional Portion (COVID-19)       84.425E       1.175.52         Total Coronavirus Aid, Relief, and Economic Security Act       200.69         Tito CLUSTER:       200.60         Uwward Bound       84.047A       200.69         Student Support Services       84.047A       200.69         Student Support Services       84.047A       200.69         Tatent Search Grant       84.047A       411.72         Tatent Search Grant       84.047A       414.53         Total TRIO CLUSTEr:       24.041.06       411.72         U.S. Army: ONIRO       12.630       155.37         Department of Defense       12.630       155.37         Department of Defense       12.630       155.37         Department of Defense       12.598       73-1377584       8         U.S. Army: ONIRO       12.598       73-1377584       8         U.S. Small Business Administration Program       59.037       59.07       706.10         Okationma Business Administration       59.037       59.07       59.07       59.07         Total U.S. Small Business Administration       84.048       73-6017987       106.5	Federal Perkins Loan Program	84.038			13,924
Higher Education Emergency Relief Fund (HEERP) HEERF Student Ald Portion (COVID-19) 84.425F 706.51 Total Coronavirus Aid, Relief, and Economic Security Act 1,82,04 TRIO CLUSTER: Upward Bound 84.047A 290,96 Student Support Services 84.047A 411,52 Tatent Search Grant 240,041A 411,72 Tatent Search Grant 84.047A 411,72 Tatent Search Grant 84.047A 411,72 Tatent Search Grant 70,117,722 Total Department of Education Direct Programs 24,041A 411,72 Total Department of Education Direct Programs 24,041A 411,72 Total Department of Defense 2,05,777 Total Department of Defense 2,05,777 Total Department of Defense 2,05,777 Total Department of Defense 4,05,777 Total Department of Defense 4,05,777 Total Department of Health and Human Services Pass-Through Program From: Department of Health and Human Services 70,77584 8 U.S. Small Business Administration Program 70,759,077 Total Department of Health and Human Services 70,907 Total Department of Clareet and Technology Education 59,037 59,077 Total Department of Clareet and Technology Education 62,059,077 Department of Education Program From: Oklahoma Department of Clareet and Technology Education 43,008 73-1377584 25,587 Total Department of Clareet and Technology Education 43,008 73-1377584 25,587 Total Department of Clareet and Technology Education 43,008 73-1377584 25,587 Total National Aeronautics Space Administration Programs: University of Oklahoma Levis Space Administration 25,557 Total National Aeronautics Space Administration 25,558 Total National Aeronautics Space Administration 25,558 Total National Center for Research Resources Pass-Through Programs: University of Oklahoma Levis Stokes 41,7076 73-1333996 28,21 Oklahoma Site University of Oklahoma Levis Stokes 41,7076 73-1333996 28,21 Oklahoma EPSCOR - English and Applied Math Summer Academy 47,083 73-001797 1,37 Oral Robett Inversity - Oklahoma Levis Stokes 41,7076 73-1333996 28,21 Oral National Education Research Multiple Organization Regional 47,083 73-001797 1,37	Total Student Financial Aid Assistance Cluster				21,041,799
HEERF Student Aid Portion (COVID-19)       84.425E       1,175,52         HEERF Student Aid Portion (COVID-19)       84.425F       70651         Total Coronavirus Aid, Relief, and Economic Security Act       290,96         Student Support Services       84.042A       241172         Tatient Search Grant       84.042A       241172         Total TRIO Cluster       24,041.06       242,041.06         Department of Defense       24,041.06       155,37         U.S. Army - ONRRO       12,630       155,37         Total Department of Defense       12,630       155,37         Department of Health and Human Services Pass-Through       706,31       8         Program From:       Board of Regents of the University of Oklahoma       12,598       73-1377584       8         U.S. Small Business Administration Program       8       34.048       73-6017987       106.99         Oklahoma Small Business Development Center Network       59.037       59.07       106.99       105.96         Total Department of Health and Human Services       84.048       73-6017987       106.99       106.99         Oklahoma Department of Career and Technology Education       43.008       73-1377584       25.56       25.55         National Aeronautics Space Administration Pass-Through Programs: <td>· · · · ·</td> <td></td> <td></td> <td></td> <td></td>	· · · · ·				
HERF Institutional Portion (COVID-19)     84.425F     706,51       Total Concavirus Aid, Relief, and Economic Security Act     1,882,04       Tigo CLUSTER:     Upward Bound     84.047A     280.96       Upward Bound     84.047A     240.96       Student Support Services     84.047A     411.72       Talent Search Grant     84.047A     411.72       Total TRNO Cluster     1,117,22     701.01       Total Department of Education Direct Programs     24.041.06       Department of Defense     12.630     155.37       U.S. Army - ONRRO     12.630     155.37       Department of Health and Human Services Pass-Through     707     105.91       Program From:     Board of Regents of the University of Oklahoma     12.598     73-1377584     8       U.S. Small Business Administration Program     59.037     59.037     59.077       Department of Education Program From:     Oklahoma Bepartment of Carler and Technology Education     24.043     73-6017997     106.96       National Acronautics Space Administration     84.008     73-1377584     25.58     25.58       National Acronautics Space Administration     84.043     73-6017997     106.96       Total Department of Education     84.043     73-6017997     25.558       National Aeronautics Space Administration     83.008 <td></td> <td>94 4955</td> <td></td> <td></td> <td>1 175 505</td>		94 4955			1 175 505
Total Coronavirus Aid, Relief, and Economic Security Act     1,882,04       TRIO CLUSTER:     Ugward Bound     84,047A     290,06       Student Support Services     84,042A     411,72       Taient Search Grant     84,042A     411,72       Total TRIO Cluster     84,044A     411,72       Total Department of Education Direct Programs     24,041,06       Department of Defense     12,630     155,37       U.S. Army - ONRRO     12,630     155,37       Total Department of Health and Human Services Pass-Through     79,1377584     8       Program From:     Board of Regents of the University of Oklahoma     12,598     73-1377584     8       U.S. Small Business Administration Program     79,007     59,007     59,007       Oklahoma Small Business Development Center Network     59,037     59,007     59,007       Oklahoma Business Development Center Network     59,037     59,007     59,007       Oklahoma Business Administration Program From:     04,048     73-6017987     106,596       National Aeronautics Space Administration Programs:     43,008     73-1377584     25,568       National Aeronautics Space Administration     84,048     73-6017987     25,568       National Center for Research Resources     93,859     73-1377584     25,568       National Center for Research R					
THO CLUSTER: Upward Bound Student Support Services       84.047A       280.96         Student Support Services       84.042A       411,72         Tatent Search Grant       84.047A       414,53         Total Department of Education Direct Programs       24.041.06         Department of Defense       12.630       155.37         Department of Defense       12.630       155.37         Department of Health and Human Services Pass-Through Program From: Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         U.S. Army - OMRRO       12.598       73-1377584       8       8         U.S. Small Business Administration Program Pass-Through Program From: Oklahoma Small Business Administration       59.037       59.07         Objeartment of Career and Technology Education Carl Perkins       84.048       73-6017987       106,96         National Department of Career and Technology Education Carl Perkins       84.048       73-6017987       25,58         National Center for Research Resources       93.859       73-1377584       25,58         National Center for Research Resources       93.859       73-1377584       25,58         National Center for Research Resources       93.859       73-1563627       20,72         National Center for Research Resources       93.859       73-156		04.420F			
Upward Bound     84.047A     200,69       Student Suppot Services     84.042A     411,72       Talent Search Grant     84.042A     411,72       Total TRIO Cluster     24,041,06       Department of Defense     24,041,06       U.S. ArmyONRRO     12.630     155,37       Department of Defense     12.630     155,37       Department of Health and Human Services Pass-Through     8     8       Program From:     Board of Regent's of the University of Oklahoma     12.598     73-1377584     8       U.S. Small Business Administration Program     79,077     701al Department of Health and Human Services     59,037     59,077       Oklahoma Small Business Development Center Network     59,037     59,077     59,077       Total Department of Education Pass-Through Program From:     0Klahoma Department of Career and Technology Education     64.048     73-6017987     106,36       National Aeronautics Space Administration     84.048     73-6017987     106,36     25,58       National Aeronautics Space Administration     80,3859     73-1377584     25,58     25,58       National Aeronautics Space Administration     93,859     73-1377584     25,58     25,58       National Center for Research Resources     93,859     73-1383996     28,21     20,72       University of Okklaho	Total Coronavirus Alu, Relier, and Economic Security Act				1,002,040
Student Support Services     84.042A     411,72       Talent Search Grant     84.044A     414,53       Total TRIO Cluster     1,117,22       Total Department of Education Direct Programs     24,041,06       Department of Defense     12,630     155,37       U.S. Army - ONRRO     12,630     155,37       Department of Health and Human Services Pass-Through     Program From:     8       Board of Regents of the University of Oklahoma     12,598     73-1377584     8       V.S. Small Business Administration Program     73-1377584     8       Pass-Through Program From:     Oklahoma Small Business Administration     59.037     59.07       Objeartment of Education Pass-Through Program From:     Oklahoma Small Business Administration     59.037     59.07       Objeartment of Education Pass-Through Program From:     Oklahoma Small Business Administration     59.037     59.07       Objeartment of Education     84.048     73-6017987     106,96       National Aeronautics Space Administration     84.048     73-6017987     106,96       National Aeronautics Space Administration     83.008     73-1377584     25.58       National Center for Research Resources     93.859     73-1563627     20.72       University of Oklahoma A-OK INBRE     93.859     73-1563627     20.72       Total Nati					
Talent Senith Grant Total TRIO Cluster     84.04A     414.53 1,117,22       Total Department of Education Direct Programs     24,041,06       Department of Defense U.S. Army - ONRRO Total Department of Defense     12.630     155.37       Department of Health and Human Services Pass-Through Program From: Board of Regents of the University of Oklahoma Total Department of Health and Human Services     12.598     73-1377584     8       U.S. Small Business Administration Program Pass-Through Program From: Oklahoma Small Business Development Center Network     59.037     59.07       Department of Education Pass-Through Program From: Oklahoma Department of Career and Technology Education Carl Perkins     84.048     73-6017987     106.96       National Aeronautics Space Administration Programs: University of Oklahoma ArSA Grant     43.008     73-1377584     25.58       National Center for Research Resources Pass-Through Programs: University of Oklahoma ArSA Grant     93.859     73-1377584     20.72       National Center for Research Resources Pass-Through Programs: Oklahoma Else University     93.859     73-1563627     20.72       National State University     Oklahoma Lewis Stokes     47.076     73-1383996     28.21       Oklahoma Else Ol-Research Resources     47.076     73-1383996     28.21       Oral Roberts University     Coklahoma Rescoler - English and Applied Math Summer Academy     47.083     73-0739626     19.94       Oral Roberts University<					290,960
Total TRIO Cluster       1,117,22         Total Department of Education Direct Programs       24,041,06         Department of Defense       12.630         U.S. Army - ONRO       12.630         Total Department of Defense       155,37         Department of Health and Human Services Pass-Through       12.598         Program From:       Board of Regents of the University of Oklahoma       12.598         Total Department of Health and Human Services       8         U.S. Small Business Administration Program       8         Pass-Through Program From:       0         Oklahoma Small Business Administration       59.037         Total U.S. Small Business Administration       59.037         Department of Education Career and Technology Education       6         Carl Perkins       84.048       73-6017987         Total Department of Education       84.048       73-6017987         Oklahoma Small Business Administration Pass-Through Program From:       0       0         Oklahoma NaSA Grant       43.008       73-1377584       25.58         Total Department of Education       25.59       73-1377584       25.58         National Aeronautics Space Administration       33.008       73-1377584       25.58         National Center for Research Resources					
Total Department of Education Direct Programs       24,041,06         Department of Defense       12.630       155,37         U.S. Army - ONRO       12.630       155,37         Department of Health and Human Services Pass-Through       12.598       73-1377584       8         Department of Health and Human Services       12.598       73-1377584       8         U.S. Small Business Administration Program       8       8       10.5       10.5       90.07         Oklahoma Small Business Development Center Network       59.037       59.037       59.07       59.07         Department of Education Pass-Through Program From:       0klahoma Department of Career and Technology Education       84.048       73-6017987       106.96         Oklahoma Department of Cauteer and Technology Education       84.048       73-6017987       106.96         National Aeronautics Space Administration       83.008       73-1377584       25.58         National Aeronautics Space Administration       43.008       73-1377584       25.58         National Aeronautics Space Administration       30.08       73-1377584       25.58         National Center for Research Resources       93.859       73-1363627       20.72       20.72         National Center for Research Resources       93.859       73-1563627       <		84.044A			
Department of Defense       12.630       155.37         Department of Defense       12.630       155.37         Department of Health and Human Services Pass-Through       155.37         Program From:       Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         Board of Regent's of the University of Oklahoma       12.598       73-1377584       8       8         U.S. Small Business Administration Program       Pass-Through Program From:       0klahoma Small Business Development Center Network       59.037       59.07         Total U.S. Small Business Administration       S9.037       59.07       106.96         Department of Education Pass-Through Program From:       0klahoma Department of Career and Technology Education       59.07         Oklahoma Department of Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       100.96       106.96         National Center for Research Resources       93.859       73-1377584       25.58         National Center for Research Resources       93.859       73-1563627       20.72         National Science Foundation Pass-Through Programs:       0       20.72       20.72         National Science Foundation Pass-Through Programs:       0       73-1383996       28.21<					1,117,224
U.S. Army - ONRRO       12.630       155.37         Total Department of Defense       12.630       155.37         Department of Health and Human Services Pass-Through       12.598       73-1377584       8         Program From:       Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         U.S. Small Business Administration Program       7       8       8       8         U.S. Small Business Administration Program       59.037       59.07       59.07         Oklahoma Small Business Development Center Network       59.037       59.07       59.07         Oklahoma Small Business Development Center Network       59.037       59.07       59.07         Oklahoma Department of Career and Technology Education       64.048       73-6017987       106.96         National Aeronautics Space Administration       84.048       73-6017987       106.96         National Aeronautics Space Administration       43.008       73-1377584       25.58         National Aeronautics Space Administration       93.859       73-1563627       20.72         University of Oklahoma - OK INBRE       93.859       73-1563627       20.72       20.72         National Science Foundation Pass-Through Programs:       0klahoma Erstory - Oklahoma Lewis Stokes       47.076       73-1	Total Department of Education Direct Programs				24,041,064
Total Department of Defense       155,37         Department of Health and Human Services Pass-Through       Program From:         Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         US. Small Business Administration Program       Pass-Through Program From:       8         Oklahoma Small Business Administration       59.037       59.07         Total U.S. Small Business Administration       59.037       59.07         Total U.S. Small Business Administration       59.037       59.07         Department of Education Pass-Through Program From:       0klahoma Department of Career and Technology Education       59.037         Oklahoma Department of Career and Technology Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       100.96       106.96       106.96         National Aeronautics Space Administration       43.008       73-1377584       25.58         National Aeronautics Space Administration       43.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       20.72       20.72       20.72         University of Oklahoma - OK INBRE       93.859       73-1563627       20.72       20.72       20.72         National Science Foundation Pass-Through Programs: <td>•</td> <td></td> <td></td> <td></td> <td></td>	•				
Department of Health and Human Services Pass-Through       12.598       73-1377584       8         Total Department of Health and Human Services       12.598       73-1377584       8         U.S. Small Business Administration Program       9       9       9         Pass-Through Program From:       0klahoma Small Business Administration       59.037       59.07         Object       Total U.S. Small Business Administration       59.037       59.07         Department of Education Pass-Through Program From:       0klahoma Samal Business Administration       59.037         Oklahoma Department of Career and Technology Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       10.008       73-1377584       25.58         National Aeronautics Space Administration       83.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       93.859       73-1663627       20.72         National Center for Research Resources       93.859       73-1663627       20.72         National Science Foundation Pass-Through Programs:       93.859       73-1663627       20.72         National Science Foundation Pass-Through Programs:       0klahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28.21	,	12.630			155,374
Program From:       Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         Total Department of Health and Human Services       12.598       73-1377584       8         U.S. Small Business Administration Program       Pass-Through Program From:       59.037       59.037         Oklahoma Small Business Development Center Network       59.037       59.07         Total U.S. Small Business Administration       59.037       59.07         Department of Education Pass-Through Program From:       59.037       59.07         Oklahoma Department of Career and Technology Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       106.96       106.96         University of Oklahoma NASA Grant       43.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20.72         National Center for Research Resources       93.859       73-1563627       20.72       20.72         National Science Foundation Pass-Through Programs:       0klahoma Carle rewis Stokes       47.076       73-1383996       28.21         Oklahoma State University       Oklahoma Lewis Stokes       47.076       73-1383996       28.21         Oklahoma EPSCOR - English an	Total Department of Defense				155,374
Program From:       Board of Regent's of the University of Oklahoma       12.598       73-1377584       8         Total Department of Health and Human Services       12.598       73-1377584       8         U.S. Small Business Administration Program       Pass-Through Program From:       59.037       59.037         Oklahoma Small Business Development Center Network       59.037       59.07         Total U.S. Small Business Administration       59.037       59.07         Department of Education Pass-Through Program From:       59.037       59.07         Oklahoma Department of Career and Technology Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       106.96       106.96         University of Oklahoma NASA Grant       43.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20.72         National Center for Research Resources       93.859       73-1563627       20.72       20.72         National Science Foundation Pass-Through Programs:       0klahoma Carle rewis Stokes       47.076       73-1383996       28.21         Oklahoma State University       Oklahoma Lewis Stokes       47.076       73-1383996       28.21         Oklahoma EPSCOR - English an	Department of Health and Human Services Pass-Through				
Total Department of Health and Human Services       8         U.S. Small Business Administration Program       Pass-Through Program From:         Oklahoma Small Business Development Center Network       59.037         Total U.S. Small Business Administration       59.037         Department of Education Pass-Through Program From:       59.037         Oklahoma Department of Career and Technology Education       64.048         Carl Perkins       84.048         Total Department of Education       84.048         National Aeronautics Space Administration Pass-Through Program:       106.96         University of Oklahoma NASA Grant       43.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       20.72       20.72         University of Oklahoma - OK INBRE       93.859       73-1563627       20.72         Total National Center for Research Resources       93.859       73-1383996       28.21         Oklahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28.21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1.37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-6017987       1.39         Oklahoma Cetorino Free	Program From:				
U.S. Small Business Administration Program Pass-Through Program From: Oklahoma Small Business Development Center Network S9.037 Oklahoma Small Business Development Center Network Oklahoma Department of Education Pass-Through Program From: Oklahoma Department of Education Pass-Through Program From: Oklahoma Department of Education Carl Perkins Total Department of Education Carl Perkins Total Department of Education Carl Perkins University of Oklahoma NASA Grant Total National Aeronautics Space Administration University of Oklahoma - OK INBRE University of Oklahoma - OK INBRE Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants Oklahoma Stokes Alliance for Minority Participants Oklahoma Applied Math Summer Academy 47.083 73-0739626 19.94 OneOklahoma Criction Free Network	Board of Regent's of the University of Oklahoma	12.598	73-1377584		
Pass-Through Program From:       59.037       59.037         Oklahoma Small Business Development Center Network       59.037       59.037         Total U.S. Small Business Administration       59.037       59.037         Department of Education Pass-Through Program From:       0klahoma Department of Career and Technology Education       59.037         Oklahoma Department of Education       84.048       73-6017987       106.96         National Aeronautics Space Administration Pass-Through Program:       106.96       106.96         National Aeronautics Space Administration Pass-Through Program:       101.95.58       25.58         Viniversity of Oklahoma NASA Grant       43.008       73-1377584       25.58         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20.72         University of Oklahoma - OK INBRE       93.859       73-1563627       20.72         National Science Foundation Pass-Through Programs:       0klahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28.21         Oklahoma Steien Cirk Iniversity       Oklahoma EPSCOR - English and Applied Math Summer Academy       47.073       73-0739626       19.94         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19.94 <tr< td=""><td>Total Department of Health and Human Services</td><td></td><td></td><td></td><td>87</td></tr<>	Total Department of Health and Human Services				87
Oklahoma Small Business Development Center Network59.03759.037Total U.S. Small Business Administration59.03759.07Department of Education Pass-Through Program From: Oklahoma Department of Career and Technology Education Carl Perkins84.04873-6017987106.96National Aeronautics Space Administration Pass-Through Program: University of Oklahoma NASA Grant Total National Aeronautics Space Administration43.00873-137758425.58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720.72National Science Foundation Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720.72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional OneOklahoma Criction Free Network47.08373-073962619.94	U.S. Small Business Administration Program				
Total U.S. Small Business Administration59,07Department of Education Pass-Through Program From: Oklahoma Department of Career and Technology Education Carl PerkinsTotal Department of Education84.04873-6017987106,96National Aeronautics Space Administration Pass-Through Program: University of Oklahoma NASA Grant43.00873-137758425,58National Aeronautics Space Administration89.85973-137758425,58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE93.85973-156362720,72National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants47.07673-138399628,21Oklahoma EPSCoR - English and Applied Math Summer Academy Oral Roberts University47.08373-60179871,37Oral Roberts University Extended Vital Education Research Multiple Organization Regional47.08373-073962619,94	Pass-Through Program From:				
Department of Education Pass-Through Program From:       Oklahoma Department of Career and Technology Education         Carl Perkins       84.048       73-6017987       106,96         Total Department of Education       106,96       106,96         National Aeronautics Space Administration Pass-Through Program:       43.008       73-1377584       25,58         Viniversity of Oklahoma NASA Grant       43.008       73-1377584       25,58         Total National Aeronautics Space Administration       93.859       73-1563627       20,72         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20,72         University of Oklahoma - OK INBRE       93.859       73-1563627       20,72         National Center for Research Resources       93.859       73-1563627       20,72         National Science Foundation Pass-Through Programs:       0klahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94         OneOklahoma Criction Free Network       47.083       73-0739626       19,94       19,94	Oklahoma Small Business Development Center Network	59.037			59,077
Oklahoma Department of Career and Technology Education Carl Perkins84.04873-6017987106.96Total Department of Education106.96106.96106.96National Aeronautics Space Administration Pass-Through Program: University of Oklahoma NASA Grant Total National Aeronautics Space Administration43.00873-137758425.58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720.72National Center for Research Resources93.85973-156362720.72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants47.07673-138399628.21Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional47.08373-073962619.94	Total U.S. Small Business Administration				59,077
Carl Perkins84.04873-6017987106,96Total Department of Education106,96106,96National Aeronautics Space Administration Pass-Through Program: University of Oklahoma NASA Grant Total National Aeronautics Space Administration43.00873-137758425,58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional OneOklahoma Criction Free Network47.08373-073962619,94	Department of Education Pass-Through Program From:				
Total Department of Education106,96National Aeronautics Space Administration Pass-Through Program: University of Oklahoma NASA Grant Total National Aeronautics Space Administration43.00873-137758425,58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional47.08373-073962619,94					
National Aeronautics Space Administration Pass-Through Program:       43.008       73-1377584       25,58         University of Oklahoma NASA Grant       43.008       73-1377584       25,58         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20,72         University of Oklahoma - OK INBRE       93.859       73-1563627       20,72         Total National Center for Research Resources       93.859       73-1563627       20,72         National Science Foundation Pass-Through Programs:       0klahoma State University - Oklahoma Lewis Stokes       20,72         Alliance for Minority Participants       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94		84.048	73-6017987		106,968
University of Oklahoma NASA Grant Total National Aeronautics Space Administration43.00873-137758425,58National Center for Research Resources Pass-Through Programs: University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants47.07673-138399628,21Oklahoma EPSCOR - English and Applied Math Summer Academy Orral Roberts University Extended Vital Education Research Multiple Organization Regional OneOklahoma Criction Free Network47.08373-073962619,94	Total Department of Education				106,968
Total National Aeronautics Space Administration       25,58         National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20,72         University of Oklahoma - OK INBRE       93.859       73-1563627       20,72         Total National Center for Research Resources       20,72       20,72         National Science Foundation Pass-Through Programs:       20,72         Oklahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28,21         Oklahoma EPSCoR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94	National Aeronautics Space Administration Pass-Through Program:				
National Center for Research Resources Pass-Through Programs:       93.859       73-1563627       20,72         Total National Center for Research Resources       93.859       73-1563627       20,72         National Science Foundation Pass-Through Programs:       20,72       20,72         Oklahoma State University - Oklahoma Lewis Stokes       20,72       20,72         Alliance for Minority Participants       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94	University of Oklahoma NASA Grant	43.008	73-1377584		25,582
University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants47.07673-138399628,21Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional OneOklahoma Criction Free Network47.08373-073962619,94	Total National Aeronautics Space Administration				25,582
University of Oklahoma - OK INBRE Total National Center for Research Resources93.85973-156362720,72National Science Foundation Pass-Through Programs: Oklahoma State University - Oklahoma Lewis Stokes Alliance for Minority Participants47.07673-138399628,21Oklahoma EPSCOR - English and Applied Math Summer Academy Oral Roberts University Extended Vital Education Research Multiple Organization Regional OneOklahoma Criction Free Network47.08373-073962619,94	National Center for Research Resources Pass-Through Programs:				
Total National Center for Research Resources       20,72         National Science Foundation Pass-Through Programs:       0klahoma State University - Oklahoma Lewis Stokes         Alliance for Minority Participants       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94         OneOklahoma Criction Free Network       Velocity       19,94       19,94		93.859	73-1563627		20,720
Oklahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28,21         Alliance for Minority Participants       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94         OneOklahoma Criction Free Network       Vertice Network       47.083       73-0739626       19,94	•				20,720
Oklahoma State University - Oklahoma Lewis Stokes       47.076       73-1383996       28,21         Alliance for Minority Participants       47.076       73-1383996       28,21         Oklahoma EPSCOR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19,94         OneOklahoma Criction Free Network       Vertice Network       47.083       73-0739626       19,94	National Science Foundation Pase-Through Programs				
Alliance for Minority Participants47.07673-138399628,21Oklahoma EPSCoR - English and Applied Math Summer Academy47.08373-60179871,37Oral Roberts UniversityExtended Vital Education Research Multiple Organization Regional47.08373-073962619,94OneOklahoma Criction Free NetworkOneOklahoma Criction Free Network47.08373-073962619,94					
Oklahoma EPSCoR - English and Applied Math Summer Academy       47.083       73-6017987       1,37         Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19.94         OneOklahoma Criction Free Network       OneOklahoma Criction Free Network       137		47.076	73-1383006		28 210
Oral Roberts University       Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19.94         OneOklahoma Criction Free Network       19.94					1,374
Extended Vital Education Research Multiple Organization Regional       47.083       73-0739626       19.94         OneOklahoma Criction Free Network       19.94					1,014
OneOklahoma Criction Free Network		47.083	73-0739626		19,948
I otal National Science Foundation 49,54	Total National Science Foundation				49,541
Total Expenditures of Federal Awards <u>\$ 24,458,41</u>	Total Expenditures of Federal Awards				\$ 24,458,411

See Notes to Schedule of Expenditures of Federal Awards.

### CAMERON UNIVERSITY NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

#### NOTE 1 BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal award activity of Cameron University under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).* Because the Schedule presents only a selected portion of the operations of Cameron University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Cameron University.

# NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The University has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

### NOTE 3 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 4 SUBRECIPIENTS

During the year ended June 30, 2020, the University did not provide any federal awards to subrecipients

#### **Financial Statements**

Type of auditors' report issued:	Unmodified				
Internal control over financial reporting:					
Material weakness(es) identified?	x yesno				
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	yesxnone reported				
Noncompliance material to financial statements noted?	yesxno				
Federal Awards					
Internal control over major programs:					
Material weakness(es) identified?	yesno				
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	xyesnone reported				
Type of auditors' report issued on compliance for for major programs?	_Unmodified				
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	x yesno				
Identification of Major Programs:					
<u>CFDA Number(s)</u>	Name of Federal Program or Cluster SFA Cluster:				
84.063	Pell Grant				
84.408	Iraq and Afghanistan Service Grant				
84.007	Federal Supplemental Educational Opportunity Grants				
84.268	Federal Direct Student Loans				
84.033	Federal Work Study				
84.379	Teacher Education Assistance for College and Higher Education Grants				
04 4055	HEERF Cluster:				
84.425E	HEERF Student Aid Portion (COVID-19)				
84.425F	HEERF Institutional Portion (COVID-19)				

\* See the Schedule of Expenditures of Federal Awards for identification of CFDA numbers applicable to the major programs.

Dollar threshold used to distinguish		
between type A and type B programs:	\$750,000	
Auditee qualified as low-risk auditee?	xyes	no

# Section II – Financial Statement Findings

# <u> 2020 – 001</u>

Type of Finding: Material Weakness in Internal Control over Financial Reporting

**Condition:** During the audit process, a prior period adjustment was recorded which restated prior year net position by \$821,515.

**Criteria:** The University must have controls in place so that audited financial statements are presented fairly in all material respects in conformity with the Governmental Accounting Standards Board.

**Context:** While performing audit procedures, it was noted that the pension liability related to the University's Supplemental Retirement Plan was recorded at net pension obligation.

Effect: The University's Financial Statements were materially misstated.

**Cause:** The University's actuary provided the incorrect actuarial report for the pension liability related to the University's Supplemental Plan which the University was using to adjust the pension liability.

**Recommendation:** The University's accounting personnel should evaluate and engage a new qualified actuary to ensure the University's Supplement Retirement Plan pension liability is properly recorded.

**Management's Response:** Accepted. The University has evaluated and engaged a new qualified actuary to provide the annual actuarial report for the University's Supplement Retirement Plan.

#### Section III – Findings and Questioned Costs – Major Federal Programs

### 2020-002: Enrollment Reporting NSLDS

Federal agency: U.S. Department of Education

Federal Program: Title: Student Financial Assistance Cluster

CFDA Numbers: 84.007, 84.063, 84.268

Award Period: July 1, 2019 to June 30, 2020

#### Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or Specific Requirement:** 34 CFR 685.309 (b) - Enrollment Reporting - Unless it expects to submit its next student status confirmation report to the Secretary within the next 60 days, notify the Secretary within 30 days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who—(i) Enrolled at that school but has ceased to be enrolled on at least a halftime basis; (ii) Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (iii) Has changed his or her permanent address.

**Condition:** During our testing, we noted for two of the 40 students tested that change in status were not reported timely. We also noted three of the 40 students tested were not correctly reported to NSLDS. Lastly, we noted for two of the 40 students tested that enrollment was not cerifitied every 60 days.

#### Questioned Costs: None

**Cause:** The University's processes and controls did not ensure that student status changes were properly and timely reported to NSLDS.

**Effect:** The NSLDS system is not updated with the student information which can cause over awarding should the student transfer to another institution and the students may not properly enter the repayment period.

#### Repeat Finding: Yes, Prior year finding 2019-001

**Recommendation:** We recommend the University review its reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS as required by regulations.

**Management Response:** Student Financial Services updated its policies and procedures regarding Enrollment Reporting in collaboration with the Registrar's office. The Assistant Registrar has been given access to NSLDS so review can occur regularly after submission to the National Student Clearinghouse. SFS also implemented a process where a standard 15 day SCHER report is provided to the Assistant Registrar. In addition, the Director of Student Financial Services, the Information Systems Specialist and the Assistant Registrar meet monthly to discuss errors and updates and to work collaboratively to ensure that all errors are corrected accurately and within the required timeframe.

### 2020-003: Common Origination and Disbursement

Federal agency: U.S. Department of Education

Federal Program: Title: Student Financial Assistance Cluster

CFDA Numbers: 84.063, 84.268

Award Period: July 1, 2019 to June 30, 2020

### Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Award Period: July 1, 2019 to June 30, 2020

**Criteria or Specific Requirement:** OMB No. 1845-0021 – Institutions must report all loan disbursements and submit required records to Common Origination and Disbursement (COD) within 15 days of disbursement. 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.

**Condition:** During our testing, we noted two of the 40 disbursements tested had incorrect disbursement dates reported to the Common Origination and disbursement (COD) system. In addition, two of 40 disbursements tested were not reported within 15 days of disbursement. Lastly, one of the 40 disbursements tested was not reported in COD.

**Cause:** The student's disbursement was rejected by COD and university staff was not monitoring the COD rejection report and therefore it was not corrected until several months later.

#### Questioned Costs: None

Effect: Disbursements were not correctly reported to COD.

**Repeat Finding:** Yes, Prior year finding 2019-002

**Recommendation:** The University should monitor rejections from COD to ensure that the disbursement dates for students who received Federal Pell Grants and Direct Loans are accurate. Any discrepancies should be updated in COD to reflect the actual disbursement date.

**Management Response**: Student Financial Services will monitor rejections from COD to ensure corrections are made both accurately and timely.

# 2020-004: Gramm-Leach-Bliley Act – Student Information Security

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid

**CFDA Numbers**: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379

Award Period: July 1, 2019 to June 30, 2020

### Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** The Gramm-Leach-Bliley Act (Public Law 106-102) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data. (16 CFR 314) The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as "financial institutions" and subject to the Gramm-Leach-Bliley Act (16 CFR 313.3(k)(2)(vi).

**Condition:** Under an institution's Program Participation Agreement with the Department of Education and the Gramm-Leach-Bliley Act, schools must protect student financial aid information, with particular attention to information provided to institutions by the Department or otherwise obtained in support of the administration of the federal student financial aid programs.

**Context**: During our audit procedures, it was noted that the University did not designate an individual to coordinate the information security program; perform a risk assessment that addresses the three areas noted in 16 CFR 314.4 (b) which are (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures and document safeguards for identified risks.

**Cause:** University management has an IT department, however, the University should have an individual designated internally to assure compliance with the requirements of the Gramm-Leach-Bliley Act. The organization did not perform an IT risk assessment tailored specifically to the organization, identify risks or address risks identified as required by the Gramm-Leach-Bliley Act.

Effect: The student personal information could be vulnerable.

# Repeat Finding: No

**Recommendation:** We recommend that the University designate an individual to oversee the information security function, engage a third party or perform the risk assessment for the three areas required by the Gramm-Leach-Bliley Act and ensure that there are documented safeguards for identified risks.

**Views of responsible officials:** University has a detailed action plan to become compliant with the requirements of the Gramm-Leach-Bliley Act by May 1, 2021.

# 2020-005: Return of Title IV Calculation Errors

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid

**CFDA Numbers**: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379

Award Period: July 1, 2019 to June 30, 2020

### Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or Specific Requirement:** An institution that is not required to take attendance may use as the withdrawal date, the last date of attendance at an academically related activity as documented by the institution (34 CFR668.22(c) and (d)). In accordance with 34 CFR 668.22(a)(1), 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 grant or loan assistance that the student earned as of the student's withdrawal date.

**Condition:** During our testing we noted one of the 16 students tested who's withdrawal date used to calculate the Return of Title IV Funds was during the scheduled spring break, when no academically related activities were in process. Additionally, during our testing we noted the University did not investigate students who withdrew prior to the add/drop period to determine if students began attendance during the payment period and earned post-withdrawal financial aid.

#### Questioned Costs: None

**Cause:** The University does not have procedures in place to ensure student awards are properly adjusted based on calculations performed.

**Effect:** The University is not returning the proper amounts to the Department based on the calculations performed.

#### Repeat Finding: No

**Recommendation:** We recommend the University review the R2T4 requirements and implement procedures to ensure award adjustments as determined by the R2T4 calculations are being properly adjusted to the student's account and the correct amounts are being returned to the Department.

**Management Response:** The Director of Student Financial Services is now reviewing and approving each R2T4 calculation as of August 2020.

# 2020-006: Reconciliations of the Direct Loan Program

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid

CFDA Numbers: 84.268 – Federal Direct Student Loans

Award Period: July 1, 2019 to June 30, 2020

### Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or Specific Requirement:** The Code of Federal Regulations, 34 CFR 685.300(b)(5) requires the College on a monthly basis, to reconcile the institutional records with the Direct Loan funds received from the Secretary and the Direct Loan disbursement records submitted to and accepted by the Secretary.

**Condition:** Direct loan reconciliations between the COD, G5 and student accounts were not being performed for the year.

#### Questioned Costs: None

**Cause:** The University's management did not have procedures in place to ensure reconciliations were performed in a timely maner.

**Effect:** University is not complying with internal policy and federal requirements to ensure funds are properly reconciled.

#### Repeat Finding: No

**Recommendation:** The University should ensure all necessary employees receive proper training, support, and time to follow the University's policies and federal requirements related to monthly reconciliations.

**Management Response:** This requirement had been overlooked due to a change in personnel. The reconciliations are now being performed on a monthly basis and are reviewed and approved by the Director of Student Financial Services as of August 2020.