Compliance Report Year Ended June 30, 2020

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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*

Independent Auditor's Report

Honorable Mayor, City Council and Audit Committee City of Tulsa, 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Tulsa, Oklahoma (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 18, 2020. Our report includes a reference to other auditors who audited the financial statements of the Tulsa Performing Arts Center Trust, a discretely presented component unit of the City, and the Tulsa Stadium Trust, a blended component unit of the City, as described in our report on the City'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 that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

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Compliance and Other Matters

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

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Kansas City, Missouri December 18, 2020



RSM US LLP

Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Honorable Mayor, City Council and Audit Committee City of Tulsa, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited the City of Tulsa, Oklahoma's (the City) 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 City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Scope

The City of Tulsa, Oklahoma's basic financial statements include the operations of the Tulsa Airports Improvement Trust (TAIT), Tulsa Development Authority (TDA) and Tulsa Performing Arts Center Trust (TPACT), discretely presented component units, and Tulsa Stadium Trust (TST), a blended component unit. Our audit, described below, did not include the operations of TST or TPACT because these component units engaged other auditors to perform their June 30, 2020 audit. Our audit, described below, did not include they were not required to have a separate audit in accordance with the Uniform Guidance as their federal expenditures for the year ending June 30, 2020 were less than \$750,000. Our audit, described below, did not include the operations of TAIT because they June 30, 2020.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

THE POWER OF BEING UNDERSTOOD AUDIT | TAX | CONSULTING 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 City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City 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.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City'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 City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 18, 2020, which contained unmodified opinions on those financial statements. Our audit report includes a reference to other auditors. 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 basic 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 the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Kansas City, Missouri February 5, 2021, except for our report on the schedule of expenditures of federal awards, for which the date is December 18, 2020

CITY OF TULSA Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number or Pass- Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants/Entitlement Grants COVID-19 Community Development Block Grants-CV/Entitlement Grants Total CDBG - Entitlement Grants Cluster	14.218 14.218	B-16-MC-40-0004 B-17-MC-40-0004 B-18-MC-40-0004 B-19-MC-40-0004 B-20-MC-40-0004	\$ 5,017,918 11,463 5,029,381	\$ 3,003,059 - - 3,003,059
Emergency Solutions Grant Program COVID-19 Emergency Solutions Grant Program-CV Total Emergency Solutions Grant Program	14.231 14.231	E-17-MC-40-0004 E-18-MC-40-0004 E-19-MC-40-0004 E-20-MC-40-0004	313,546 204,319 517,865	196,804
Home Investment Partnerships Program	14.239	M-15-MC-40-0202 M-16-MC-40-0202 M-17-MC-40-0202 M-18-MC-40-0202 M-19-MC-40-0202	763,615	383,234
Housing Opportunities for Persons with AIDS COVID-19 Housing Opportunities for Persons with AIDS-CV Total Housing Opportunities for Persons with AIDS	14.241 14.241	OK-H17-F002 OK-H18-F002 OK-H19-F002 OK-H20-F002	424,224 1,612 425,836	406,651 - 406,651
Total U.S. Department of Housing and Urban Development			6,736,697	4,281,977
		•	0,730,037	4,201,377
U.S. DEPARTMENT OF JUSTICE Direct Program:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0886	31,640	-
Pass-Through State District Attorney Council				
Crime Victim Assistance	16.575	2019-VOCA-TULSA-CI-027	19,409	-
Crime Victim Assistance	16.575	2019-VOCA-TULSA-CI-157	34,963	-
Total Crime Victim Assistance Grants			54,372	-
Direct Programs:	40 500	2010 1/2 01 0100	7 700	
Crime Victim Assistance/Discretionary Grants	16.582	2019-V3-GX-0132	7,769	-
Pass-Through State District Attorney Council				
Violence Against Women Formula Grants Violence Against Women Formula Grants	16.588 16.588	2017-VAWA-Tulsa PD-00034 2020/21-VAWA-Tulsa PD-00023	3,951 770	-
Violence Against Women Formula Grants	16.588	2017-VAWA-Tulsa PD-00035	26,367	-
Violence Against Women Formula Grants	16.588	2020/21-VAWA-Tulsa PD-00024	101 31,189	-
Total Violence Against Women Formula Grants			31,169	-
Project Safe Neighborhoods	16.609	PSNN18-001	89,712	-
Direct Program: Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0045	255,917	206,305
Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance Grant Program	16.738 16.738	2016-DJ-BX-0929 2017-DJ-BX-0831	58,697 21,454	18,772
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0765	174,150	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-0006	322,989	26,383
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0576	31,282	-
Total Edward Byrne Memorial Justice Assistance Grant Program			608,572	45,155
DNA Backlog Reduction Program	16.741	2017-DN-BX-0026	31,686	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0086	73,114	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0037	5,777	
Total DNA Backlog Reduction Program		•	110,577	-
Pass-Through State District Attorney Council				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	FSF18-002	21,125	-
Paul Coverdell Forensic Sciences Improvement Grant Program Total Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	FSF19-004	19,140 40,265	
rotai radi Goverden i orensie Gelences Improvement Grant Frogram			40,203	-

(Continued)

CITY OF TULSA Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Equitable Sharing Program16.922OK0720500131,211-Equitable Sharing Program16.922OK072160033,599-Total Equitable Sharing Program164,810-	Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number or Pass- Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
National Sexual Assault Kit Initiative 16.833 2018-AK 8X-0015 382,069 77,820 Equitable Sharing Program Total Equitable Sharing Program Total U.S. Department of Justice 16.822 OK0721500 131,211 . U.S. DEPARTMENT OF TRANSPORTATION 18.822 OK0721500 136,313 320,9130 Highway Planning a Construction Cluster 20.205 STM-172A03010 70,910 . Highway Planning and Construction 20.205 STM-172A03010 70,910 . Total Highway Planning and Construction 20.205 STM-172A03010 70,910 . Total Highway Planning and Construction 20.205 STM-172A03010 70,910 . Total Highway Planning and Construction 20.205 STM-172A03010 70,910 . Total Highway Planning and Construction 20.205 STM-172A03010 70,910 . Total Highway Planning and Construction 20.507 OK-65-X008-00 76,811 . Federal Transit Formula Consts 20.507 OK-65-X008-00 76,811 . . Faddra Transit Formula Program 20.5				111 101	
Equitable Sharing Program Equitable Sharing Program Total Equitable Sharing Program 18.822 CM0721600 131211 Total U.S. Department of Justice 1.882 CM0721600 131211 USL DEPArtMent OF TANLEPORTATION 1.882 CM0721600 131211 Total U.S. Department of Justice 1.8812 CM0721600 131211 Total U.S. Department of Justice 1.8812 CM0721600 131211 Total U.S. Department of Justice 20.205 SET19174(2350)G 79.910 Total Homma Gal Construction Highway Plancing and Construction Use Homma Gal Construction Cluster 20.205 SET19174(2350)G 79.910 Federal Transit Grants Federal Transit Grants 20.507 CK-95/X00H-00 74.113 Federal Transit Grants Federal Transit Grants 20.507 CK-3014-00.00 2.000 76.811 Federal Transit Grants Federal Transit Grants 20.507 CK-3014-00.00 2.0001 Federal Transit Grants Federal Transit Grants 20.507 CK-3014-00.00 2.0001	innovations in Community-Based Crime Reduction	16.817	2016-AJ-BX-0007	114,431	-
Eliniable Sharing Program 16.922 OK0721600 33.099 Total U.S. Department of Justice 1.081.313 328.130 U.S. DEPARTMENT OF TRANSPORTATION	National Sexual Assault Kit Initiative	16.833	2018-AK-BX-0015	352,059	77,670
Total Equitable Sharing Program 164,810 Total U.S. Department of Justice 1,861,313 320,130 U.S. DEPARTMENT OF TRANSPORTATION					-
Total U.S. Department of Justice 1,861,313 320,139 U.S. Department of Source Classer 20,205 STF-172A(335)(G 79,910 - Total Highway Planning and Construction 20,205 STF-172A(335)(G 79,910 - Highway Planning and Construction 20,205 STF-172A(335)(G 79,910 - Total Highway Planning and Construction 20,205 STF-172A(335)(G 79,910 - Total Highway Planning and Construction 20,205 STF-172A(335)(G 79,910 - Total Highway Planning and Construction 20,205 STF-172A(335)(G 79,910 - Total Highway Planning and Construction 20,207 CK-2010,405-00 15,119 - Federal Transit Formula Grants 20,507 CK-2010,405-00 76,311,468 - Federal Transit Constat 20,507 CK-2010,405-00 76,341 - Bus and Bus Facilities Formula Program 20,526 OK 2010,402+00 311,468 - Bus and Bus Facilities Formula Program 20,526 OK 2010,402+00 311,469,402 -		16.922	OK0721600		-
U.S. DEPARTMENT OF TRANSPORTATION Highway Planning & Construction Cluster Plan-Trocked Dialomal Subatimatics Total Highway Planning and Construction Total Highway Planning and Construction Pederal Transit Formula Grants Paderal Transit Constato Total Federal Transit Constato Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal Diagonal	Total Equitable Sharing Program		-	164,810	-
Highway Planning A Construction Cluster Plan. Trotoxit. Obtaining and Construction Plan. Trotoxit. Obtained Plantameter Plan. Trotoxit. Obtained Plantameter	Total U.S. Department of Justice			1,861,313	329,130
Bas: Thouch Oblational Decaritment of Transportation 20.265 STP-1724(35)(G 70.910 . Highway Planning and Construction 20.265 STP-1724(35)(G 70.910 . Highway Planning and Construction 20.265 STP-1724(35)(G 70.910 . Total Highway Planning and Construction 20.265 STP-1724(35)(G 70.910 . Highway Planning and Construction 20.267 CK-95-272E(40)(T1 1.103.401 . Highway Planning and Construction 20.567 CK-95-2000-0 15.119 . Federal Transt Formula Grants 20.567 CK-95-2000-0 76.111 . Federal Transt Formula Grants 20.567 CK-95-2000-0 76.111 . Federal Transt Formula Grants 20.567 CK-2016-005-00 76.811 . Federal Transt Formula Grants 20.567 CK-2016-005-00 2.511,84 . Bua and Bua Formula Grants 20.567 CK-2016-005-00 2.511,84 . Total Formula Transt Formula Grants 20.567 CK-2016-001-00 35.446 .					
Highway Planning and Construction 20.205 STP-172(A35)IG 70.910 - Highway Planning and Construction 20.205 SEC19.34-1725(K404TI) 1,103.401 - Highway Planning and Construction Cluster 20.205 SEC19.34-1725(K404TI) 1,103.401 - Federal Transit Cluster 1.875.875 -					
Highway Planning and Construction 20.205 SEC193-17.22E(40)TL 1,103,401 - Total Highway Planning and Construction Cluster 20.205 SEC193-17.22E(40)TL 496.564 - Federal Transit Formula Grants 20.507 OK-85-X08-00 15,119 - Federal Transit Formula Grants 20.507 OK-85-X08-00 74,113 - Federal Transit Formula Grants 20.507 OK-85-X08-00 74,113 - Federal Transit Formula Grants 20.507 OK-85-X08-00 76,811 - Federal Transit Formula Grants 20.507 OK-821400-100 2.2501 - - Federal Transit Formula Grants 20.507 OK-2016-01-00 2.531.406 - - Bus and Bus Fadilities Formula Program 20.526 OK-2016-01-00 2.54.64 - - Total Howay Statey Cluster 20.516 OK-2016-X011-00 25.446 - - Total Howay Statey Cluster 20.500 SE-19-03-12-12 27.529 - - - - Total Howay Statey Cluster		00.005		70.040	
Highway Planning and Construction Trail Highway Planning and Construction Cluster 20.205 TCSP-272E(042)TC 1.678.875 - Federal Transit Formula Grants 20.507 OK-35.008.00 15.119 - Federal Transit Formula Grants 20.507 OK-3016-001.00 15.119 - Federal Transit Formula Grants 20.507 OK-3017-005-00 2.000 - Federal Transit Formula Grants 20.507 OK-3017-005-00 5.841 - Bus and Bus Facilities Formula Program 20.528 OK-2016-000 5.841 - Job Access and Reverse Commute Program Grant 20.516 OK-2016-3011-00 35.446 - Total Formula Fight Reverse Commute Program Grant 20.500 SE-19-03-12-12 27.523 20.500 SE-19-03-12-12 27.523 20.500 SE-19-03-12-12 27.523					-
Total Highway Planning and Construction Cluster 1.678.875 Federal Transit Cluster 1.678.875 Federal Transit Formula Grants 20.507 OK 95.0086-00 15.119 Federal Transit Formula Grants 20.507 OK 3016-005-00 7.4.113 Federal Transit Formula Grants 20.507 OK 2016-005-00 7.6.119 Federal Transit Formula Grants 20.507 OK 2016-005-00 7.6.119 Federal Transit Formula Grants 20.507 OK 2016-001-00 2.5.6.12 Federal Transit Formula Grants 20.507 OK 2018-024-00 5.3.11.496 Bus and Bus Facilities Formula Program 20.526 OK 2018-021-00 3.6.446 Total Total Transit Services Programs Cluster 20.500 SE 14.02.12.12 27.202 Bus and Bus Facilities Formula Vigities 20.600 SE 14.02.12.12 27.202 Total Total Total Vigities Vigities 20.600 SE 14.02.12.12 27.202 State and Community Highway Safety Cluster <					-
Eddral Transit Cluster Direct Programs 20.507 OK 45:X008-00 15.119 - Federal Transit Formula Grants 20.507 OK 45:X008-00 74.113 - Federal Transit Formula Grants 20.507 OK 35:X008-00 74.113 - Federal Transit Formula Grants 20.507 OK 2016-001-00 74.113 - Federal Transit Formula Grants 20.507 OK 2018-011-00 2.26.121 - Federal Transit Formula Grants 20.507 OK 2018-011-00 2.26.121 - Bus and Bus Facilities Formula Program 20.526 OK 2018-011-00 2.26.121 - Total Foderal Transit Cluster 20.526 OK 2018-011-00 35.446 - Job Access and Reverse Commute Program Grant 20.516 OK 2016-X011-00 35.446 - Total Transit Steric Cloparane Cluster 20.500 SE-19-03-12-12 27.929 35.446 - Direct Programs: 20.600 SE-19-03-12-12 27.929 36.447 - Direct Programs: 20.600 SE-19-03-12-12 27.929		20.205	TCSP-272E(042)TC		-
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Federal Transit Formula Grants 20.507 OK-95-X008-00 15,119 - Federal Transit Formula Grants 20.507 OK-95-X008-00 76,113 - Federal Transit Formula Grants 20.507 OK-2016-005-00 76,811 - Federal Transit Formula Grants 20.507 OK-2016-005-00 76,811 - Federal Transit Formula Grants 20.507 OK-2016-005-00 76,811 - Bus and Bus Facilities Formula Program 20.526 OK-2017-025-00 65,841 - Bus and Bus Facilities Formula Program 20.526 OK-2017-025-00 65,844 - Total Federal Transit Cuulter 20.526 OK-2016-X011-00 35,446 - Job Access and Reverse Commune Yeighyman Stater 20.500 \$E-19-03-12-12 27.929 State and Community Highway Statery 20.500 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
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Federal Transit Formula Grants 20.507 OK-2016-005-00 7.6.811 - Federal Transit Formula Grants 20.507 OK-2017-009-00 2.000 - Federal Transit Formula Grants 20.507 OK-2017-009-00 2.250,121 - Bus and Bus Facilities Formula Program 20.526 OK-2017-025-00 65.841 - Bus and Bus Facilities Formula Program 20.526 OK-2018-010 3.6.446 - Total Faderal Transit Cluster 11.891.862 - - - Job Access and Reverse Commute Program Grant 20.516 OK-2016-X011-00 3.5.446 - Total Faderal Transit Stervices Programs Cluster 20.500 \$E-19-03-12-12 27.929 - State and Community riphysics Statey Office 20.600 \$E-19-03-12-12 27.929 - State and Community riphysics Statey Office 20.600 \$E-19-03-12-12 27.929 - State and Community riphysics Statey Office 20.600 \$E-19-03-12-12 27.929 - State of Okahoma Highway Statey Oluster 13.661.056 - - <td< td=""><td></td><td></td><td></td><td></td><td>-</td></td<>					-
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	Total U.S. Environmental Protection Agency		-	11,618,257	-

(Continued)

CITY OF TULSA Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number or Pass- Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through The University of North Carolina at Chapel Hill				
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	5109559	1,114	-
Pass-Through The Oklahoma Department of Mental Health				
Assisted Outpatient Treatment	93.997	1H79SM063532	85,000	-
Total U.S. Department of Health and Human Services			86,114	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass-Through State of Oklahoma Dept. of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4438-DR-OK	2,205,720	-
Hazard Mitigation Grant	97.039	FEMA -4274-0007-OK	4,651	-
Hazard Mitigation Grant	97.039	FEMA -4256-0018-OK	42,950	-
Hazard Mitigation Grant	97.039	FEMA -4315-DR-OK	271,832	-
Total Hazard Mitigation Grants			319,433	-
Direct Program:				
Assistance to Firefighters Grant	97.044	EMW-2016-FO-06195	40,455	-
Assistance to Firefighters Grant	97.044	EMW-2017-FO-06270	229,275	
Total Assistance to Firefighters Grants			269,730	-
Pass-Through State of Oklahoma Office of Homeland Security				
Homeland Security Grant Program	97.067	960.021	15,900	-
Homeland Security Grant Program	97.067	955.030	103,889	-
Total Homeland Security Grant Program			119,789	-
Direct Program:				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	2016 SAFER	1,558,349	-
Total U.S. Department of Homeland Security			4,473,021	
Total Federal Expenditures			\$ 38,445,086	\$ 4,611,107

See notes to schedule of expenditures of federal awards

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Tulsa, Oklahoma (the City) and some of the City's component units for the year ended June 30, 2020. The schedule of expenditures of federal awards does not include the federal grant activity of the Tulsa Development Authority, the Tulsa Airport Improvement Trust and the Tulsa Performing Arts Center Trust, discretely presented component units of the City, and the Tulsa Stadium Trust, a blended component unit of the City. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the schedule may differ from the amounts presented in or used in the preparation of the basic financial statements.

Note 2. Significant Accounting Policies

The accompanying schedule of federal awards is presented on the accrual basis of accounting in the proprietary funds and the modified accrual basis of accounting in the governmental funds. Expenditures of federal awards are recognized in the accounting period in which the liability is incurred. Such expenditures are reported following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments,* or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The City elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2020

Identifying Number: 2019-001

<u>Criteria</u>: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis. In accordance with US GAAP, donated (contributed) capital assets should be reported at acquisition value at the date of contribution.

<u>Condition</u>: The City did not properly record donated infrastructure capital assets in the financial statements of the stormwater management fund. On an annual basis, the engineering department provides the finance department with the detailed listing of donated infrastructure capital assets received by the City from developers. An error was identified on one of the capital asset projects. Specifically, the acquisition value was overstated because the entire project cost had been capitalized by the City (including the improvements owned by the private developer), versus the correct value of the stormwater assets to be owned and maintained by the City.

<u>Cause</u>: City personnel did not have an adequate process in place to review the donated infrastructure assets for accuracy and properly report these capital contributions in the financial statements.

<u>Effect or potential effect</u>: An audit adjustment was proposed in the stormwater management fund to decrease capital assets and contributed revenue by approximately \$1.9 million to correct this error.

<u>Recommendation</u>: We recommend City personnel implement the necessary procedures to ensure the acquisition value of capital asset contributions is properly determined and recorded in the financial statements.

View of responsible officials: Management agrees with this finding.

<u>Corrective Action Taken</u>: During fiscal year 2020, the City implemented procedures to the ensure adequate review of donated infrastructure capital assets received by the City from developers to ensure the acquisition value of capital asset contributions is properly recorded in the financial statements.

Identifying Number: 2019-002

<u>Criteria</u>: The Uniform Guidance stipulates that when a nonfederal entity enters into a contract or purchase order with an entity (vendor or subrecipient), the nonfederal entity must verify the entity is not suspended or debarred from participation in federal programs/grants when expending \$25,000 or more in a year.

<u>Condition</u>: The City did not comply with the suspension and debarment requirement of the Uniform Guidance for the Edward Byrne Memorial Justice Assistance Grant (JAG) Grant Program. City personnel did not verify vendors were not suspended or debarred prior to providing them with federal funds.

<u>Cause</u>: City personnel do not have a process in place to verify suspension and debarment consistently for all types of contracts. City personnel have a process in place for construction contracts but had not considered contracts for all types of work being performed by third parties.

<u>Effect or potential effect</u>: The City is not in compliance with suspension and debarment requirements of the Uniform Guidance. The potential effect is submitting unallowable costs, or loss of federal funding.

Questioned costs: None

<u>Context</u>: Vendors were not reviewed by City personnel for suspension or debarment. Subsequent testing verified that none of the vendors selected for review were suspended or debarred.

<u>Repeat finding</u>: This was previously reported as finding 2018-002 in the Compliance Report for the year ended June 30, 2018.

<u>Recommendation</u>: We recommend City personnel follow procedures to determine whether vendors and subrecipients have been suspended or debarred prior to entering into contracts or purchase orders for all transactions, and maintain documentation supporting this verification.

<u>View of responsible officials</u>: Management agrees with this finding and effective August 1, 2019 has implemented procedures to search for System of Award Management Certificates for vendors working on federal grant funded projects.

<u>Corrective Action Taken</u>: Effective August 1, 2019 for purchases of supplies, equipment, and services costing \$25,000 or more, where Federal Grant Funding is used, Purchasing division staff of the City obtained a SAM certification showing the company being recommended for award is not currently suspended or debarred.

Schedule of Findings and Questioned Costs Year Ended June 30, 2020

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting	:		
Material weakness(es) identified?		🗌 Yes 🗸	No
Significant deficiency(ies) identified?		🗌 Yes 🗸	None reported
Noncompliance material to financial st	atements noted?	🗌 Yes 🗸	No
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified?		🗌 Yes 🗸	No
Significant deficiency(ies) identified?	,	🗌 Yes 🗸	None reported
Type of auditor's report issued on com	pliance for major programs: Unmodified		
Any audit findings disclosed that are	required to be reported in accordance with		
Section 2 CFR 200 516(a)?		🗌 Yes 🗸	No
Identification of major programs:			
CFDA Number	Name of Federal Program or Cluster	_	
20.205	Highway Planning and Construction		
66.458	Capitalization Grants for Clean Water State Revolution	ving Funds	
97.036	Disaster Grants - Public Assistance (Presidentially	Funds Declare	d Disasters)
97.083	Staffing for Adequate Fire and Emergency Respor	nse (SAFER)	

Dollar threshold used to distinguish between type A and type B programs: \$1,153,353

Auditee qualified as low-risk auditee?

\checkmark	Yes		No
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(Continued)

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2020

II. Financial Statement Findings

A. Internal Control

No matters to report.

B. Compliance Findings

No matters to report.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control

No matters to report.

B. Instances of Noncompliance

No matters to report.