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# **City of Norman, Oklahoma**

## **Single Audit Reports**

June 30, 2023

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# City of Norman, Oklahoma

June 30, 2023

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**City of Norman, Oklahoma**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>					
<i>CDBG – Entitlement Cluster</i>					
Community Development Block Grants/Entitlement Grants	14.218	None	#B-17 MC-40-0002	\$ -	\$ 6,225
Community Development Block Grants/Entitlement Grants		None	#B-18 MC-40-0002	-	(995)
Community Development Block Grants/Entitlement Grants		None	#B-19 MC-40-0002	-	7,948
Community Development Block Grants/Entitlement Grants		None	#B-20 MC-40-0002	-	21,178
Community Development Block Grants/Entitlement Grants		None	#B-21 MC-40-0002	-	82,151
Community Development Block Grants/Entitlement Grants		None	#B-22 MC-40-0002	-	726,961
COVID-19 – Community Development Block Grants/Entitlement Grants		None	#B-20 MW-40-0002 (CARES)	-	310,084
<i>Total CDBG – Entitlement Cluster</i>				-	<u>1,153,552</u>
HOME Investment Partnerships Program	14.239	None	#M-18 MC-40-0204	-	58,691
HOME Investment Partnerships Program		None	#M-19 MC-40-0204	-	208,804
HOME Investment Partnerships Program		None	#M-20 MC-40-0204	-	283,435
HOME Investment Partnerships Program		None	#M-21 MC-40-0204	-	1,444
HOME Investment Partnerships Program		None	#M-22 MC-40-0204	-	20,024
<i>Subtotal 14.239</i>				-	<u>572,398</u>
<i>Pass-Through Oklahoma Department of Commerce</i>					
COVID-19 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	18221 CDBGCR20	None	-	455,667
<b>Total U.S. Department of Housing and Urban Development</b>				-	<b><u>2,181,617</u></b>
<b>U.S. Department of Interior</b>					
<i>Pass-Through Oklahoma State Historic Preservation Office</i>					
Historic Preservation Fund Grants-in-Aid	15.904	21-612	None	-	8,407
<b>Total U.S. Department of Interior</b>				-	<b><u>8,407</u></b>
<b>U.S. Department of Justice</b>					
<i>Pass-Through Oklahoma District Attorney's Office</i>					
Crime Victim Assistance	16.575	2022-VOCA-Norman PD 199	None	-	26,272
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	None	15PBJA-21-GG-01749-JAGX	-	15,509
Edward Byrne Memorial Justice Assistance Grant (JAG)		None	15PBJA-22-GG-01749-JAGX	-	36,792
<i>Subtotal 16.738</i>				-	<u>52,301</u>
Equitable Sharing Program	16.922	None	None	-	673
<b>Total U.S. Department of Justice</b>				-	<b><u>79,246</u></b>
<b>U.S. Department of Transportation</b>					
<i>Pass-Through Association of Central Oklahoma Governments</i>					
Highway Planning and Construction	20.205	J/P 11767(37)	None	-	16,000
Highway Planning and Construction		FTA-PL-2023-02	None	-	40,000
Highway Planning and Construction		CMAQ2022-01	None	-	8,333
<i>Subtotal 20.205</i>				-	<u>64,333</u>
<i>Pass-Through Oklahoma Tourism and Recreation Department</i>					
Recreational Trails Program	20.219	21(111)	None	-	25,500
<i>Federal Transit Cluster</i>					
Federal Transit – Formula Grants	20.507	None	OK-2022-011-00	-	679,700
Federal Transit – Formula Grants		None	OK-2023-004-00	-	2,313,333
Federal Transit – Formula Grants		None	OK-2023-023-00	-	456,107
<i>Total Federal Transit Cluster</i>				-	<u>3,449,140</u>
<i>Highway Safety Cluster</i>					
<i>Pass-Through Oklahoma State Highway Safety Office</i>					
State and Community Highway Safety	20.600	PT-22-03-19-14	None	-	5,545
State and Community Highway Safety		PT-23-03-23-15	None	-	4,630
<i>Total Highway Safety Cluster</i>				-	<u>10,175</u>
<b>Total U.S. Department of Transportation</b>				-	<b><u>3,549,148</u></b>
<b>Federal</b>					

**City of Norman, Oklahoma**  
**Schedule of Expenditures of Federal Awards, continued**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Treasury</b>					
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	None	None	\$ 2,786,000	\$ 4,239,243
<b>Total U.S. Department of Treasury</b>				<b>2,786,000</b>	<b>4,239,243</b>
<b>U.S. Department of Federal Emergency Management</b>					
<i>Pass-Through Oklahoma Department of Emergency Management</i>					
FEMA – Disaster Grants – Public Assistance (Oct 2020 Ice Storm)	97.036	FEMA 4575 DR OK	None	-	775,623
FEMA – Hazard Mitigation Grant Program	97.039	None	DR-4438-0012-OK	-	170,559
FEMA – Building Resilient Infrastructure and Communities	97.047	None	FEMA EMT-2020-BR-014-004	-	81,053
FEMA – Building Resilient Infrastructure and Communities		None	FEMA EMT-2020-BR-014-005	-	54,285
<i>Subtotal 97.047</i>				-	135,338
<b>Total U.S. Department of Federal Emergency Management</b>				<b>-</b>	<b>1,081,520</b>
<b>U.S. Department of Health and Human Services</b>					
<i>Pass-Through National Association of County and City Health Officials</i>					
Medical Reserve Corps Small Grant Program	93.008	MRC 20 - 0333	None	-	2,354
Medical Reserve Corps Small Grant Program		MRC 22 - 0333	None	-	1,625
Medical Reserve Corps Small Grant Program		MRC RISE22 - 0333	None	-	67,675
Medical Reserve Corps Small Grant Program		MRC 23 - 0333	None	-	4,000
<i>Subtotal 93.008</i>				-	75,654
<b>Total U.S. Department of Health and Human Services</b>				<b>-</b>	<b>75,654</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 2,786,000</b>	<b>\$ 11,214,835</b>

**City of Norman, Oklahoma**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Norman, Oklahoma (the City) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the City.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other regulatory requirements, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3: Indirect Cost Rate**

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

## **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 and City Council  
City of Norman, Oklahoma  
Norman, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Norman, Oklahoma (the City) as of and for the year ended June 30, 2023 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 6, 2023.

#### ***Report on 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Honorable Mayor and City Council  
City of Norman, Oklahoma

### ***Report on 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 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.

**FORVIS, LLP**

Oklahoma City, Oklahoma  
December 6, 2023

## **Report on Compliance for the 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 and City Council  
City of Norman, Oklahoma  
Norman, Oklahoma

#### **Report on Compliance for the Major Federal Program**

##### ***Opinion on the Major Federal Program***

We have audited the City of Norman, Oklahoma's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2023. The City's major federal program is identified in the "Summary of Auditor's Results" section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

##### ***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.



Honorable Mayor and City Council  
City of Norman, Oklahoma

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal program.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Honorable Mayor and City Council  
City of Norman, Oklahoma

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 “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We have issued our report thereon dated December 6, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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.

**FORVIS,LLP**

Oklahoma City, Oklahoma  
March 27, 2024

**City of Norman, Oklahoma**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**

**Section I – Summary of Auditor’s Results**

***Financial Statements***

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified     Qualified     Adverse     Disclaimer
2. Internal control over financial reporting:  
Significant deficiency(ies) identified?     Yes     None reported  
Material weakness(es) identified?     Yes     No
3. Noncompliance material to the financial statements noted?     Yes     No

***Federal Awards***

4. Internal control over major federal program:  
Significant deficiency(ies) identified?     Yes     None reported  
Material weakness(es) identified?     Yes     No
5. Type of auditor’s report issued on compliance for major federal program:  
 Unmodified     Qualified     Adverse     Disclaimer
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?     Yes     No
7. Identification of major federal program:

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID-19 – Coronavirus State and Local Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
9. Auditee qualified as a low-risk auditee?     Yes     No

**City of Norman, Oklahoma**  
**Schedule of Findings and Questioned Costs, continued**  
**Year Ended June 30, 2023**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

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

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

**City of Norman, Oklahoma**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2023**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
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No matters are reportable.