

City of Tulsa, Oklahoma

Compliance Report
Year Ended June 30, 2025

Compliance Report
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Year Ended June 30, 2025

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

The 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 (*Government Auditing Standards*), 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, 2025, 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 17, 2025.

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 City'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.

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 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
December 17, 2025

**Independent Auditor's 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**

The Honorable Mayor and Members of the City Council
City of Tulsa, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Tulsa, Oklahoma (the City)'s 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 each of the City's major federal programs for the year ended June 30, 2025. 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.

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 each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each 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 each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

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 programs.

Honorable Mayor and Members of the City Council
City of Tulsa, Oklahoma

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 each 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 weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and Members of the City Council
City of Tulsa, Oklahoma

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, the 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, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 17, 2025, which contained unmodified opinions on those financial statements. Our report also includes a reference to other auditors who audited the financial statements of the Tulsa Performing Arts Center Trust, Tulsa Airports Improvement Trust, and the Tulsa Stadium Trust whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tulsa Performing Arts Center Trust, Tulsa Airports Improvement Trust, and the Tulsa Stadium Trust is based solely on the reports of 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 financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
December 17, 2025

City of Tulsa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement/Special Purpose Grants Cluster				
Direct Programs:				
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-40-0004 B-22-MC-40-0004 B-23-MC-40-0004 B-24-MC-40-0004	\$ 4,441,268	\$ 2,229,315
COVID-19 Community Development Block Grants-CV/Entitlement Grants	14.218	B-20-MW-40-0004	64,095	51,607
Total CDBG - Entitlement Grants Cluster			4,505,363	2,280,922
Emergency Solutions Grant Program	14.231	E-23-MC-40-0004 E-24-MC-40-0004	198,285	175,264
Home Investment Partnerships Program	14.239	M-20-MC-40-0202 M-21-MC-40-0202 M-22-MC-40-0202 M-23-MC-40-0202	1,946,207	1,534,705
COVID-19 Home Investment Partnerships - American Rescue Plan	14.239	M-24-MC-40-0202 M-21-MP-40-0202	13,780	-
Total Home Investment Partnerships Program			1,959,987	1,534,705
Housing Opportunities for Persons with AIDS	14.241	OK-H22-F002 OK-H23-F002 OK-H24-F002	1,046,462	1,039,103
Total U.S. Department of Housing and Urban Development			7,710,097	5,029,994
U.S. DEPARTMENT OF THE INTERIOR				
Pass-Through Oklahoma Historical Society				
Historic Preservation Fund Grants-In-Aid	15.904	24-608	16,679	-
Total U.S. Department of The Interior			16,679	-
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Emmett Till Cold Case Investigations Program	16.031	15PBJA-22-GG-01763-EMME	371,901	102,578
DNA Backlog Reduction Program	16.036	15PBJA-24-GG-02714-DNAX	65,829	-
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA-24-GG-03133-CVIP	15,290	-
Services for Trafficking Victims	16.320	15POVC-22-GK-03716-HT	162,681	47,884
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	15POVC-22-GK-03581-SAFE	132,644	-
Pass-Through State of Oklahoma District Attorney Council				
Crime Victim Assistance	16.575	2023-VOCA-TULSA-CI-104	11,782	-
Crime Victim Assistance	16.575	2023-VOCA-TULSA-CI-107	5,452	-
Crime Victim Assistance	16.575	2023-VOCA-TULSA-CI-027	9,273	-
Total Crime Victim Assistance			26,507	-
Violence Against Women Formula Grants	16.588	2024/25-VAWA-Tulsa PD-00037	3,573	-
Violence Against Women Formula Grants	16.588	2024/25-VAWA-Tulsa PD-00038	54,835	-
Total Violence Against Women Formula Grants			58,408	-

(Continued)

City of Tulsa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.710	15JOVW-23-GG-02600-HOMI	\$ 275,382	\$ 219,902
<u>Pass-Through Office of Community Oriented Policing Services</u>				
De-Escalation Training Project	16.710	15JCOPS-21-GG-02463-SPPS	1,619	-
<u>Pass-Through State of Oklahoma District Attorney Council</u>				
Project Safe Neighborhoods	16.609	21SNN01	19,103	-
Project Safe Neighborhoods	16.609	23SNN1	63,853	-
Total Project Safe Neighborhoods			82,956	-
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01753-JAGX	20,061	2,849
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-04380-SMTP	61,937	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02067-JAGX	6,999	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03699-JAGX	40,580	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-04318-BSCI	186,673	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-05329-JAGX	197,666	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-03980-BSCI	93,375	-
Total Edward Byrne Memorial Justice Assistance Grant Program			607,291	2,849
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01711-DNAX	39,772	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01350-DNAX	168,569	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-02283-DNAX	112,689	-
Total DNA Backlog Reduction Program			321,030	-
<u>Pass-Through State of Oklahoma District Attorney Council</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	23F001	845	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	24F002	14,679	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			15,524	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-22-GG-02986-MENT	320,556	320,556
<u>Pass-Through Oklahoma State Bureau of Investigation</u>				
Internet Crimes Against Children Task Force Program (ICAC)	16.800	137909	42,665	-
Internet Crimes Against Children Task Force Program (ICAC)	16.800	138880	2,685	-
Total Internet Crimes Against Children Task Force Program			45,350	-
Direct Programs:				
Byrne Criminal Justice Innovation Program	16.817	2020-BJ-BX-0006	78,925	-
National Sexual Assault Kit Initiative	16.833	15PBIA-21-GG-04310-SAKI	1,006,107	57,898
National Sexual Assault Kit Initiative	16.833	15PBIA-24-GG-05430-SAKI	277,097	25,475
Total National Sexual Assault Kit Initiative			1,283,204	83,373
Equitable Sharing Program	16.922	OK0720500	139,607	-
Total U.S. Department of Justice			4,004,704	777,142

(Continued)

City of Tulsa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
<u>Pass-Through Indian Nations Council of Governments (INCOG)</u>				
Highway Planning and Construction	20.205	112417-2	\$ 359,312	\$ -
<u>Pass-Through Oklahoma Tourism and Recreation</u>				
Recreational Trails Program	20.219	RT21(109)	61,229	-
Federal Transit Cluster				
Direct Programs:				
Federal Transit Formula Grants	20.507	OK-2018-011-00	23,363	-
Federal Transit Formula Grants	20.507	OK-2020-030-00	5,477,229	5,477,229
Federal Transit Formula Grants	20.507	OK-2022-032-00	430,151	-
Federal Transit Formula Grants	20.507	OK-2022-034-00	429,167	-
Federal Transit Formula Grants	20.507	OK-2024-036-00	6,834,367	-
Total Federal Transit Formula Grants			13,194,277	5,477,229
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2017-025-00	1,822	-
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2017-026-00	15,200	-
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2018-007-00	47,738	-
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2021-028-00	322,295	-
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2022-031-00	4,524	-
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OK-2024-030-00	4,800,375	-
Total Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs			5,191,954	-
Total Federal Transit Cluster			18,386,231	-
Highway Safety Cluster				
<u>Pass-Through State of Oklahoma Highway Safety Office</u>				
State and Community Highway Safety	20.600	PT-24-03-43-17	56,592	-
State and Community Highway Safety	20.600	AL-25-03-23-18	58,513	-
State and Community Highway Safety - Tulsa Police Department Motorcycle Safety	20.600	STMC-24-02-11-17	3,378	-
State and Community Highway Safety - Tulsa Police Department Motorcycle Safety	20.600	STMC-25-02-09-18	14,708	-
Total State and Community Highway Safety and Highway Safety Cluster			133,191	-
<u>Pass-Through Indian Nations Council of Governments (INCOG)</u>				
National Infrastructure Investments	20.933	693JJ32440087	630,726	-
Total U.S. Department of Transportation			19,570,689	5,477,229
U.S. DEPARTMENT OF THE TREASURY				
Direct Programs:				
Equitable Sharing Program	21.016	TULSA POLICE DEPT (OK)	550	-
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023	ERA-2101070472-1	1,649,274	1,622,486
COVID-19 American Rescue Plan - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF	29,608,233	9,396,326
<u>Pass-Through Oklahoma Water Resources Board</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARP-23-0009-DPG	26,639,953	-
<u>Pass-Through Tulsa County</u>				
COVID-19 American Rescue Plan	21.027	PJ1261-ARP28-CMF20221963	25,215	-
<u>Pass-Through Cherokee Nation</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	CHEROKEEARPA	90,817	-
Total U.S. Department of the Treasury			58,014,042	11,018,812

(Continued)

City of Tulsa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	02F47401	\$ 5,788	\$ -
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-01F48401-0	3,771	-
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-01F65401-0	232,367	-
Pass-Through State of Oklahoma Dept. of Environmental Quality				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	4B02F19101	469,667	-
Total Brownfields Assessment and Cleanup Cooperative Agreements			711,593	-
Total U.S. Environmental Protection Agency			711,593	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Substance Abuse and Mental Health Services Administration				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM087674-01	632,457	599,544
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5H79SM087674-02	490,274	425,531
Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			1,122,731	1,025,075
Total U.S. Department of Health and Human Services			1,122,731	1,025,075
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	228,456	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4721-DR-OK	580,342	-
Total Disaster Grants			808,798	-
Hazard Mitigation Grant	97.039	FEMA-DR-4256-OK	729,070	-
Hazard Mitigation Grant	97.039	JONESCREEK	254	-
Hazard Mitigation Grant	97.039	FRYDITCH	162,422	-
Total Hazard Mitigation Grants			891,746	-
Building Resilient Infrastructure and Communities Program	97.047	EMT-2021-BR-071-0006	199,440	-
Direct Program:				
Assistance to Firefighters Grant	97.044	EMW-2021-FG-01230	138,409	-
Pass-Through State of Oklahoma Office of Homeland Security				
Homeland Security Grant Program	97.067	1390.002	10,000	-
Homeland Security Grant Program	97.067	1520.003	7,389	-
Homeland Security Grant Program	97.067	1660.005	209,854	-
Total State Homeland Security Grant Program			227,243	-
Direct Program:				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	2020 SAFER	797,886	-
Total U.S. Department of Homeland Security			3,063,522	-
Total Federal Expenditures			\$ 94,214,057	\$ 23,328,252

See notes to schedule of expenditures of federal awards.

City of Tulsa

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the City of Tulsa, Oklahoma (the City) and some of the City’s component units under programs of the federal government for the year ended June 30, 2025. The schedule of expenditures of federal awards does not include the federal grant activity of the Tulsa Development Authority, the Tulsa Airport Improvement Trust, Partner Tulsa (Tulsa Authority for Economic Opportunity), 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. 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 net position, or cash flows of the City.

2. Significant Accounting Policies

Expenditures of federal awards are recognized under the accrual basis of accounting. Such expenditures are reported following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

3. Indirect Cost Rate

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

4. Disasters Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036)

After a presidentially declared disaster, FEMA provides Disaster Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036) to reimburse eligible costs associated with repair, replacement or restoration of disaster damaged facilities. The federal government makes reimbursements in the form of cost-shared grants that require matching funds. In 2025, FEMA approved \$571,220 of eligible expenditures that were incurred in prior fiscal years and are included in the Schedule.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2025

Identifying Number: 2024-001

Finding: The City has a policy that requires independent verification of vendor modification requests. In April 2024, an employee of the City made vendor modifications without following the internal policy. As a result, an unauthorized change was made to vendor information that resulted in a payment to a fraudulent bank account.

Corrective Actions Taken or Planned: Management has incorporated additional steps to strengthen controls surrounding vendor modifications. Management has provided additional training to staff involved in and overseeing the vendor modification process to ensure desk procedures are current and internal policies are understood and followed.

City of Tulsa, Oklahoma
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Summary of the Auditor's Results

Financial Statements:

- a. An unmodified opinion was issued on the financial statements.
- b. Internal control over financial reporting:
- Material weakness(es) identified? _____ Yes No
 - Significant deficiency(ies) identified that are not considered a material weakness? _____ Yes None reported
- c. Noncompliance material to financial statements noted? _____ Yes No

Federal Awards:

- d. An unmodified opinion was issued on compliance for major programs.
- e. Internal control over major programs:
- Material weakness(es) identified? _____ Yes No
 - Significant deficiency(is) identified that are not considered a material weakness? _____ Yes None reported
- f. Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes No
- g. Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
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21.027	Coronavirus State and Local Fiscal Recovery Funds
20.507, 20.526	Federal Transit Cluster

- h. The dollar threshold used to distinguish between type A and type B programs: \$2,826,422

- i. Auditee qualified as a low-risk auditee? _____ Yes No

City of Tulsa, Oklahoma

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2025

I. Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

II. Findings and Questioned Costs for Federal Awards

None

III. Schedule of Prior Audit Findings and Questioned Costs

Finding 2024-001

Type of Finding

Material Weakness in Internal Controls over Financial Reporting

Condition and Context

The City's policy required employees to verify vendor payment modification requests directly with the contact person listed in the vendor file. In April 2024, an employee of the City made vendor payment modifications without following this internal policy. As a result, an unauthorized change was made to vendor information that resulted in a payment to a fraudulent bank account.

Status

Corrected.