OPERATIONAL AUDIT

OKLAHOMA AERONAUTICS COMMISSION

City of Claremore

Project Number GCM-14-S

North Hangar Access Taxi Lane Extension

For the period July 19, 2013 through March 28, 2014

Independently serving the citizens of Oklahoma by promoting the accountability and fiscal integrity of governmental funds.

Oklahoma State Auditor & Inspector
Gary A. Jones, CPA, CFE
Audit Report of the
Oklahoma Aeronautics Commission
City of Claremore - Project Number GCM-14-S
North Hangar Access Taxi Lane Extension

For the Period
July 19, 2013 through March 28, 2014
April 15, 2014

TO THE OKLAHOMA AERONAUTICS COMMISSION

At management’s request, we have conducted an audit of the Oklahoma Aeronautics Commission (Commission) – City of Claremore (state project number GCM-14-S) for the period July 19, 2013 through March 28, 2014. The objective of the audit was to determine whether expenditures paid to the City of Claremore were in accordance with Exhibit B-2 – Project Costs of the airport construction agreement.

According to Exhibit B-2, the project consisted of extending the north hangar access taxi lane. The project was budgeted at $132,718. The Commission’s share of the budget was $126,082 and the City of Claremore’s share was $6,636.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Our audit procedures included inquiries of appropriate Commission personnel, the project engineer, the airport manager, and the Claremore accountant; inspection of all invoices and supporting documentation related to project reimbursements; and a physical inspection of the completed project conducted on April 3, 2014. These procedures indicated that costs paid to the City of Claremore by the Commission appeared to be in accordance with the Project Costs.

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR
The following information has been presented at the request of management. Therefore, we did not conclude upon the data presented in the following schedules.

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction</td>
<td>$122,718.20</td>
<td>$120,255.75</td>
<td>$2,462.45</td>
</tr>
<tr>
<td>Inspection (Inc. Testing, Grant Admin etc.)</td>
<td>$10,000.00</td>
<td>$10,000.00</td>
<td>-</td>
</tr>
<tr>
<td>Total Project Cost</td>
<td>$132,718.20</td>
<td>$130,255.75</td>
<td>$2,462.45</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Amount</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>City’s Share (5.00%)</td>
<td>$6,636.00</td>
<td>$6,512.79</td>
</tr>
<tr>
<td>OAC’s Share (95.00%)</td>
<td>$126,082.00</td>
<td>$123,742.96</td>
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<tr>
<td>132,718.00</td>
<td>$130,255.75</td>
<td>$2,462.25</td>
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</table>

1. OAC rounded down 20 cents to whole dollar amount.
### Oklahoma Aeronautics Commission Operational Audit
### Appendix- Project Costs (unaudited) and Close Out Documentation

<table>
<thead>
<tr>
<th>Line NO.</th>
<th>Spec No</th>
<th>Description</th>
<th>Bid Unit</th>
<th>Bid Quantity</th>
<th>Unit Price Bid</th>
<th>Bid Amount</th>
<th>Actual Quantity</th>
<th>Actual Cost</th>
<th>Quantity Variance</th>
<th>Cost Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>11 SS-271-4.1</td>
<td>Laid up Riprap (12&quot; Thickness)</td>
<td>SY</td>
<td>93.00</td>
<td>$ 44.40</td>
<td>$ 4,129.20</td>
<td>93.00</td>
<td>$ 4,129.20</td>
<td>93.00</td>
<td>$ 4,129.20</td>
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<td>12</td>
<td>P-101-5.1a</td>
<td>Asphallic Concrete Pavement Removal</td>
<td>SY</td>
<td>11.00</td>
<td>$ 38.00</td>
<td>$ 418.00</td>
<td>11.00</td>
<td>$ 418.00</td>
<td>11.00</td>
<td>$ 418.00</td>
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<tr>
<td>13</td>
<td>P-151-4.3</td>
<td>Clearing and Grubbing</td>
<td>LS</td>
<td>1.00</td>
<td>6,350.00</td>
<td>6,350.00</td>
<td>1.00</td>
<td>6,350.00</td>
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<tr>
<td>14</td>
<td>P-152-4.1</td>
<td>Unclassified Excavation</td>
<td>CY</td>
<td>1,100.00</td>
<td>15.25</td>
<td>16,775.00</td>
<td>1,636.00</td>
<td>24,949.00</td>
<td>-536.00</td>
<td>(8,174.00)</td>
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<tr>
<td>15</td>
<td>P-209-5.1</td>
<td>Crushed Aggregate Base Course</td>
<td>CY</td>
<td>280.00</td>
<td>63.75</td>
<td>17,850.00</td>
<td>280.00</td>
<td>17,850.00</td>
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<tr>
<td>16</td>
<td>P-401-8.1a</td>
<td>Bituminous Surface Course</td>
<td>TON</td>
<td>300.00</td>
<td>136.00</td>
<td>40,800.00</td>
<td>268.00</td>
<td>36,448.00</td>
<td>32.00</td>
<td>4,352.00</td>
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<tr>
<td>17</td>
<td>P-620-5.1</td>
<td>Runway and Taxiway Painting</td>
<td>SF</td>
<td>160.00</td>
<td>5.70</td>
<td>912.00</td>
<td>160.00</td>
<td>912.00</td>
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<td>18</td>
<td>T-904-5.1</td>
<td>Sodding</td>
<td>SY</td>
<td>7,800.00</td>
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<td>19,500.00</td>
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<td>19</td>
<td>ODOT 325</td>
<td>Separator Fabric</td>
<td>SY</td>
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<td>2,900.00</td>
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<tr>
<td>20</td>
<td>ODOT 611(A)</td>
<td>Manhole 4' Diameter</td>
<td>EA</td>
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<td>2.525.00</td>
<td>5,050.00</td>
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<td>21</td>
<td>ODOT 613(A)</td>
<td>18&quot; R.C. Pipe Class III</td>
<td>LF</td>
<td>92.00</td>
<td>77.00</td>
<td>7,084.00</td>
<td>92.00</td>
<td>7,084.00</td>
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<td>22</td>
<td>ODOT 613(L)</td>
<td>18&quot; Prefab Culvert End Section, Round</td>
<td>EA</td>
<td>1.00</td>
<td>950.00</td>
<td>950.00</td>
<td>1.00</td>
<td>950.00</td>
<td>950.00</td>
<td>0.00</td>
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<tr>
<td></td>
<td>Reduction in Pay for P-401 PWL Calculations</td>
<td>TON</td>
<td>(7.75)</td>
<td>268.00</td>
<td>(2,077.00)</td>
<td>-268.00</td>
<td>2,077.00</td>
<td></td>
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<tr>
<td></td>
<td>Deduction for Failed Tests</td>
<td>(307.45)</td>
<td>-1.00</td>
<td>(307.45)</td>
<td>-1.00</td>
<td>307.45</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td>$ 122,718.20</td>
<td>$ 120,255.75</td>
<td>$ 2,462.45</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
NOTICE OF FINAL INSPECTION

Date: 11:00 am, Friday, Nov. 8, 2013
Project Number: GCM-14-S
Airport: Claremore Regional Airport

TO: Oklahoma Aeronautics Commission
120 N. Robinson, Suite 1244 W
Oklahoma City OK 73102
(405) 604-6900 – phone
(405) 604-6919 – fax

FROM: Caleb Cotrane
Project Engineer

6450 South Lewis, Suite 300
Address
Tulsa, OK 74136
City/Town and Zip Code

(918) 250-5922
Area Code and Phone Number

This is to advise you that the above referenced project is complete and ready for final inspection. The final inspection is scheduled to begin at 11:00 am.

on Friday, November 8, 2013 at Claremore Regional Airport

Prior to making this request, I have carefully gone over this project and have found there to be no known plan omissions and that the work is complete and in reasonably close conformity with approved plans and specifications.

Signature of above named person

Project Engineer
Title of above named person
FINAL INSPECTION REPORT

Date: 11/08/2013, Project No: GCM-14-S, Airport: Claremore Regional Airport.

TO: Oklahoma Aeronautics Commission
120 N. Robinson, Suite 1244 W
Oklahoma City OK 73102
(405) 604-6900 – phone
(405) 604-6010 – fax

FROM: Caleb Coltrane
Project Engineer
6450 South Lewis, Suite 300
Tulsa, OK 74136
(918) 250-5922

Final inspection on the above project was made by Caleb Coltrane, Project Engineer,
on November 08, 2013, at Claremore Regional Airport.

Personnel attending inspection:

<table>
<thead>
<tr>
<th>Eric Winn - Airport Manager</th>
<th>Brent Page - Bronze Oak</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vivek Khanna - OAC</td>
<td>Chris Carter - Bronze Oak</td>
</tr>
<tr>
<td>Niranjan Desai - OAC</td>
<td></td>
</tr>
<tr>
<td>Greg Kinsey - Observer - Garver</td>
<td></td>
</tr>
<tr>
<td>Caleb Coltrane - Project Engineer - Garver</td>
<td></td>
</tr>
</tbody>
</table>

The project was found acceptable.

Anticipated completion date for above exceptions:

Signature of above named person

Project Engineer
Title of above named person
FINAL ACCEPTANCE NOTICE

Date: November 08, 2013
Project Number: GCM-14-S
Airport: Claremore Regional Airport

TO: Oklahoma Aeronautics Commission
120 N. Robinson, Suite 1244 W
Oklahoma City OK 73102
(405) 604-6900 – phone
(405) 604-6919 – fax

FROM: Caleb Coltrane
Project Engineer
6450 South Lewis, Suite 300
Address
Tulsa, OK 74136
City/Town and Zip Code
(918) 250-5922
Area Code and Phone Number

This is to advise you that the exceptions found at the final inspection have been completed or corrected. The project is accepted by Caleb Coltrane, Project Engineer, on November 08, 2013, at Claremore Regional Airport.

NOTE: If no exceptions are found at the Final Inspection, submit this form at the same time the Final Inspection is completed, showing acceptance of the Project.