

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



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**



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405-521.3495 • Fax: 405-521.3426

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,

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

APPENDIX

**Oklahoma Aeronautics Commission
Operational Audit
Appendix- Project Costs (unaudited) and
Close Out Documentation**

The following information has been presented at the request of management. Therefore, we did not conclude upon the data presented in the following schedules.

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

	Budget Amount	Actual	Variance
City's Share (5.00%)	\$ 6,636.00	\$ 6,512.79	123.21
OAC's Share (95.00%)	<u>126,082.00</u>	<u>123,742.96</u>	<u>2,339.04</u>
	<u>\$ 132,718.00</u> ¹	<u>\$ 130,255.75</u>	<u>\$ 2,462.25</u>

1. OAC rounded down 20 cents to whole dollar amount.

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Operational Audit
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Line NO.	Spec No	Description	Bid Unit	Bid Quantity	Unit Price Bid	Bid Amount	Actual Quantity	Actual Cost	Quantity Variance	Cost Variance
11	SS-271-4.1	Laid up Riprap (12" Thickness)	SY	93.00	\$ 44.40	\$ 4,129.20	93.00	\$ 4,129.20	0.00	\$ -
12	P-101-5.1a	Asphaltic Concrete Pavement Removal	SY	11.00	38.00	418.00	11.00	418.00	0.00	-
13	P-151-4.3	Clearing and Grubbing	LS	1.00	6,350.00	6,350.00	1.00	6,350.00	0.00	-
14	P-152-4.1	Unclassified Excavation	CY	1,100.00	15.25	16,775.00	1,636.00	24,949.00	-536.00	(8,174.00)
15	P-209-5.1	Crushed Aggregate Base Course	CY	280.00	63.75	17,850.00	280.00	17,850.00	0.00	-
16	P-401-8.1a	Bituminous Surface Course	TON	300.00	136.00	40,800.00	268.00	36,448.00	32.00	4,352.00
17	P-620-5.1	Runway and Taxiway Painting	SF	160.00	5.70	912.00	160.00	912.00	0.00	-
18	T-904-5.1	Sodding	SY	7,800.00	2.50	19,500.00	6,240.00	15,600.00	1560.00	3,900.00
19	ODOT 325	Separator Fabric	SY	1,450.00	2.00	2,900.00	1,450.00	2,900.00	0.00	-
20	ODOT 611(A)	Manhole 4' Diameter	EA	2.00	2,525.00	5,050.00	2.00	5,050.00	0.00	-
21	ODOT 613(A)	18" R.C. Pipe Class III	LF	92.00	77.00	7,084.00	92.00	7,084.00	0.00	-
22	ODOT 613(L)	18" Prefab Culvert End Section, Round	EA	1.00	950.00	950.00	1.00	950.00	0.00	-
		Reduction in Pay for P-401 PWL Calculations	TON		(7.75)		268.00	(2,077.00)	-268.00	2,077.00
		Deduction for Failed Tests			(307.45)		1.00	(307.45)	-1.00	307.45
		Total				\$ 122,718.20		\$ 120,255.75		\$ 2,462.45

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Operational Audit
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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 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 above referenced project is complete and ready for final inspection. The final inspection is scheduled to begin at 11:00 am
(Time)

on Friday, November 8, 2013 at Claremore Regional Airport
(Date) (Location)

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.

Caleb Coltrane
Signature of above named person

Project Engineer
Title of above named person

**Oklahoma Aeronautics Commission
Operational Audit
Appendix- Project Costs (unaudited) and
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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) 604-6919 – 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

Final inspection on the above project was made by Caleb Coltrane
Project Engineer

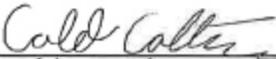
on November 08, 2013 at Claremore Regional Airport
(Date) (Location)

Personnel attending inspection:

Eric Winn - Airport Manager	Brent Page - Bronze Oak
Vivek Khanna - OAC	Chris Carter - Bronze Oak
Niranjan Desai - OAC	
Greg Kinsey - Observer - Garver	
Caleb Coltrane - Project Engineer - Garver	

The project was found acceptable.

Anticipated completion date for above exceptions: _____.


Signature of above named person

Project Engineer
Title of above named person

Oklahoma Aeronautics Commission
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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
(Date) (Location)

Caleb Coltrane Project Engineer
Signature of above named person Title of above named person

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.



OFFICE OF THE STATE AUDITOR & INSPECTOR
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OKLAHOMA CITY, OK 73105-4896

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