

OPERATIONAL AUDIT

**OKLAHOMA AERONAUTICS COMMISSION
ENID WOODRING REGIONAL AIRPORT
PROJECT NUMBER WDG-12-S
TAXIWAY AND APRON RECONSTRUCTION**

For the period September 8, 2011 through March 14, 2013



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**Audit Report of the
Oklahoma Aeronautics Commission
Enid Woodring Regional Airport
Project Number WDG-12-S
Taxiway and Apron Reconstruction**

**For the period
September 8, 2011 through March 14, 2013**



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

June 11, 2013

TO THE OKLAHOMA AERONAUTICS COMMISSION

At management's request, we have conducted an audit of the Oklahoma Aeronautics Commission (OAC) – City of Enid (state project number WDG-12-S) for the period September 8, 2011 through March 14, 2013. The objective of the audit was to determine whether expenditures paid to the City of Enid for state project WDG-12-S were in accordance with *Exhibit B-1 – Program Narrative* and *Exhibit B-2 – Project Costs* of the airport construction agreement.

According to Exhibits B-1 and B-2, the project was to reconstruct portions of existing concrete taxiway and aprons that have multiple pavement failures. The project was budgeted at \$633,299. OAC's share of the budget was \$445,000 and the City of Enid's share was \$188,299.

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 OAC personnel, the project engineer and the airport manager; inspection of all invoices and supporting documentation related to project reimbursements; and a physical inspection of the completed project conducted on April 25, 2013. **These procedures indicated that costs paid to the City of Enid by the OAC appeared to be in accordance with the *Program Narrative* and 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 verify the data presented in the following schedules.

Category	Budget	Change Order	Adjusted Budget	Actual	Variance
Advertising (No OAC Participation Requested)	\$ 400.00	\$ -	\$ 400.00	\$ 636.96	\$ (236.96)
Field Survey (No OAC Participation Requested)	3,500.00	-	3,500.00	3,500.00	-
Engineering (No OAC Participation Requested)	49,850.00	-	49,850.00	49,850.00	-
Inspection (No OAC Participation Requested)	37,500.00	-	37,500.00	37,500.00	-
Testing	8,750.00	-	8,750.00	8,750.00	-
<i>Subtotal</i>	<u>\$ 100,000.00</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>	<u>\$ 100,236.96</u>	<u>\$ (236.96)</u>
Construction:					
Base Bid	\$ 381,201.00	\$ 819.75	\$ 382,020.75	\$ 382,020.95	\$ (0.20) ¹
Alternate 1 Bid (Ineligible)	37,357.50	5,793.70	43,151.20	43,151.20	-
Alternate 2 Bid	114,740.00	3,991.70	118,731.70	118,731.70	-
Additional Construction	-	5,565.76	5,565.76	5,565.76	-
<i>Subtotal</i>	<u>\$ 533,298.50</u>	<u>\$ 16,170.91</u>	<u>\$ 549,469.41</u>	<u>\$ 549,469.61</u>	<u>\$ (0.20)</u>
Project Cost	<u>\$ 633,298.50</u> ²	<u>\$ 16,170.91</u>	<u>\$ 649,469.41</u>	<u>\$ 649,706.57</u>	<u>\$ (237.16)</u>

The funding for this project was as follows:

Category	Grant Amount	Grant Amount Including Change Orders	Actual	Variance
OAC Share (68.49%)	\$ 445,000.00	\$ 445,000.00	\$ 445,000.00	\$ -
City Share (31.51%)	188,299.00	204,469.91	204,706.57	(236.66)
Total	<u>\$ 633,299.00</u>	<u>\$ 649,469.91</u>	<u>\$ 649,706.57</u>	<u>\$ (236.66)</u>

¹ The amount was rounded from \$381,201.20 on the bid tabulation to \$381,201 on the grant agreement, and the difference is reflected in a \$.20 variance (\$381,201.20 - \$381,200=\$.20).

² This amount was rounded to the nearest dollar (from \$633,298.50 to \$633,299), and the difference is reflected in the final variances (\$237.16 - \$.50 = \$236.66).

**Oklahoma Aeronautics Commission
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Appendix – Project Costs (unaudited) and
Close-out Documentation**

Construction Costs	Bid Qty	Per Unit Bid	Bid Price	Actual Qty	Actual Costs	Qty Variance	Cost Variance
Base Bid:							
1 Mobilization	1.00	\$ 15,000.00	\$ 15,000.00	1.00	\$ 15,000.00	0.00	\$ -
2 Low-Profile Flag and Flasher Barricade	1.00	3,500.00	3,500.00	1.00	3,500.00	0.00	-
3 Temporary Erosion Control	1.00	2,000.00	2,000.00	1.00	2,000.00	0.00	-
4 Concrete Pavement Removal	6,308.00	7.50	47,310.00	6167.60	46,257.00	140.40	1,053.00
5 Construction Staking	1.00	3,000.00	3,000.00	1.00	3,000.00	0.00	-
6 6" Soil Cement Base Course	6,524.00	4.50	29,358.00	6660.90	29,974.05	-136.90	(616.05)
7 Portland Cement	101.00	160.00	16,160.00	68.96	11,033.60	32.04	5,126.40
8 6" P.C. Concrete Surface Course	6,308.00	39.00	246,012.00	6455.20	251,752.80	-147.20	(5,740.80)
9 Taxiway Painting with Reflective Media	474.00	1.30	616.20	736.00	956.80	-262.00	(340.60)
10 Taxiway Painting without Reflective Media	948.00	0.75	711.00	1456.00	1,092.00	-508.00	(381.00)
11 Solid Slab Sodding and Watering Unit Established	115.00	4.00	460.00	128.30	513.20	-13.30	(53.20)
12 6" P.C.C. Patching	308.00	53.00	16,324.00	305.50	16,191.50	2.50	132.50
13 Install Tie Down Anchors	3.00	250.00	750.00	3.00	750.00	0.00	-
14 Third Party Insurance	1.00	-	-	1.00	-	0.00	-
<i>Subtotal</i>			\$ 381,201.20		\$ 382,020.95		\$ (819.75)
Alternate No. 1							
15 Concrete Pavement Removal	735.00	\$ 7.50	\$ 5,512.50	962.00	\$ 7,215.00	-227.00	\$ (1,702.50)
16 6" Soil Cement Base Course	684.00	5.00	3,420.00	671.30	3,356.50	12.70	63.50
17 Portland Cement	12.00	150.00	1,800.00	12.00	1,800.00	0.00	-
18 6" P.C. Concrete Surface Course	675.00	39.00	26,325.00	772.30	30,119.70	-97.30	(3,794.70)
19 Solid Slab Sodding and Watering Unit Established	75.00	4.00	300.00	165.00	660.00	-90.00	(360.00)
<i>Subtotal</i>			\$ 37,357.50		\$ 43,151.20		\$ (5,793.70)

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

Construction Costs	Bid Qty	Per Unit Bid	Bid Price	Actual Qty	Actual Costs	Qty Variance	Cost Variance
Alternate Bid 2							
20 Low Profile Flag and Flasher Barricades	1.00	\$ 3,500.00	\$ 3,500.00	1.00	\$ 3,500.00	0.00	\$ -
21 Concrete Pavement Removal	1990.00	8.00	15,920.00	2021.80	16,174.40	-31.80	(254.40)
22 Construction Staking	1.00	1,500.00	1,500.00	1.00	1,500.00	0.00	-
23 6" Soil Cement Base Course	2004.00	5.00	10,020.00	1976.80	9,884.00	27.20	136.00
24 Portland Cement	31.00	150.00	4,650.00	31.00	4,650.00	0.00	-
25 6" P.C. Concrete Surface Course	1990.00	39.00	77,610.00	2089.10	81,474.90	-99.10	(3,864.90)
26 Replace Inlet Collar	1.00	300.00	300.00	1.00	300.00	0.00	-
27 Taxiway Painting with Reflective Media	100.00	1.30	130.00	103.00	133.90	-3.00	(3.90)
28 Taxiway Painting without Reflective Media	200.00	0.75	150.00	206.00	154.50	-6.00	(4.50)
29 Solid Slab Sodding and Watering Unit Established	40.00	4.00	160.00	40.00	160.00	0.00	-
30 6" P.C.C. Patching	4.00	200.00	800.00	4.00	800.00	0.00	-
<i>Subtotal</i>			\$ 114,740.00		\$ 118,731.70		\$ (3,991.70)
Change Order No. 1							
Adjustments to Line Items			\$ 9,103.50		\$ - *		\$ 9,103.50
<i>Subtotal</i>			\$ 9,103.50		\$ -		\$ 9,103.50
Change Order No. 2							
31 Lime Treated Subgrade	660.00	\$ 4.50	\$ 2,970.00	660.00	\$ 2,970.00		\$ -
32 Hydrated Lime	6.90	220.40	1,520.76	6.90	1,520.76		-
<i>Subtotal</i>			\$ 4,490.76		\$ 4,490.76		\$ -
Change Order No. 3							
33 Remove Existing Markings	1.00	\$ 1,075.00	\$ 1,075.00	1.00	\$ 1,075.00		\$ -
Adjustments to Line Items			1,501.65		- *		1,501.65
<i>Subtotal</i>			\$ 2,576.65		\$ 1,075.00		\$ 1,501.65
Total			\$ 549,469.61		\$ 549,469.61		\$ 0.00

*Line item adjustments are included in the actual costs.

Note: Although unallowable for reimbursement by the OAC, costs for Alternate No. 1 was included in the original bid and paid by the City of Enid.

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

NOTICE OF FINAL INSPECTION

Date: 8/6/12
Project Number: WDG-12-S
Airport: Enid Woodring 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: Toby Baker, P.E., Project Engineer
Project Engineer, Mayor, City Manager
4516 NW 36th St.
Address
Oklahoma City, OK 73122
City/Town and Zip Code
405-230-2138
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 10:30 AM
(Time)
on August 14, 2012 at the Terminal Building, Enid Woodring 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.



Signature of Above named person

Project Engineer

Title of above named person

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

FINAL INSPECTION REPORT

Date: 8/14/12, Project No: WDG-12-S, Airport: Enid Woodring 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: Toby Baker, P.E., Project Engineer
Project Engineer, Mayor, City Manager

4516 NW 36th St.
Address

Oklahoma City, OK 73122
City/Town and Zip Code

405-230-2138
Area Code and Phone Number

Final inspection on the above project was made by Toby Baker, P.E.
on 8/14/12 Enid Woodring Regional Airport.
(Date) (Location)

Personnel attending inspection:

name-title-organization	name-title-organization
Dan Ohnesorge, Woodring Airport Dir.	Vivek Khanna, P.E., Ph.D, OAC
Andrew Light, Contech, Inc. (Contractor)	Dwayne Dunfee, Cobb Engineering Co.
Toby Baker, P.E., Cobb Engineering Co.	

The project was found acceptable with the following exceptions:
NONE

Anticipated completion date for above exceptions: N/A



Signature of above named person

Project Engineer

Title of above named person

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

FINAL ACCEPTANCE NOTICE

Date: 8/20/12
Project Number: WDG-12-S
Airport: Enid Woodring 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: Toby Baker, P.E., Project Engineer
Project Engineer, Mayor, City Manager
4516 NW 36th St.
Address
Oklahoma City, OK 73122
City/Town and Zip Code
405-230-2138
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 Toby Baker, P.E.
(Project Engineer, Mayor, City Manager)

on 8/14/12 Enid Woodring Regional Airport
(Date) (Location)

 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
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896

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