

OPERATIONAL AUDIT

**OKLAHOMA AERONAUTICS COMMISSION  
CITY OF GUYMON  
PROJECT NUMBER GUY-13-S  
TAXIWAY REHABILITATION**

For the period May 10, 2012 through April 2, 2014



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

**Audit Report of the  
Oklahoma Aeronautics Commission  
City of Guymon - Project Number GUY-13-S  
Taxiway Rehabilitation**

**For the Period  
May 10, 2012 through April 2, 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 16, 2014

## TO THE OKLAHOMA AERONAUTICS COMMISSION

At management's request, we have conducted an audit of the Oklahoma Aeronautics Commission (Commission) – City of Guymon (state project number GUY-13-S) for the period May 10, 2012 through April 2, 2014. The objective of the audit was to determine whether expenditures paid to the City of Guymon were in accordance with *Exhibit B-1 – Program Narrative* and *Exhibit B-2 – Project Costs* of the airport construction agreement.

According to Exhibit B-1 and Exhibit B-2, the project consisted of rehabilitating Taxiways 1-5 and reconstructing an apron. The Commission agreed to contribute \$400,000 toward the first \$444,444 in eligible project costs.

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 Guymon city manager; inspection of all invoices and supporting documentation related to project reimbursements; and a physical inspection of the completed project conducted on April 14, 2014. **These procedures indicated that costs paid to the City of Guymon by the Commission 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,

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	\$ 444,444.00 <sup>1</sup>	\$ 444,444.00	\$ -
Project Cost	<u>\$ 444,444.00</u>	<u>\$ 444,444.00</u>	<u>\$ -</u>

	Budget Amount	Actual	Variance
City's Share (10.00%)	\$ 44,444.00	\$ 44,444.00	-
OAC's Share (90.00%)	<u>400,000.00</u>	<u>400,000.00</u>	<u>-</u>
	<u>\$ 444,444.00</u>	<u>\$ 444,444.00</u>	<u>\$ -</u>

1. OAC agreed to pay \$400,000 of the first \$444,444 in construction costs. Total projected construction costs were \$691,216.10 with actual costs of \$639,497.08.

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

Line NO.	Spec No	Description	Bid Unit	Bid Quantity	Unit Price Bid	Bid Amount	Actual Quantity	Actual Cost	Quantity Variance	Cost Variance
1	SS-120-3.1	Site Preparation	LS	1.00	\$ 45,000.00	\$ 45,000.00	1.00	45,000.00	0.00	\$ -
2	P-101-5.1a	Asphaltic Concrete Pavement Removal	SY	6,845.00	7.00	47,915.00	7,054.70	49,382.90	-209.70	(1,467.90)
3	P-152.4.1	Unclassified Excavation	CY	2,510.00	10.00	25,100.00	2,510.00	25,100.00	0.00	-
4	P-152.4.7	Embankment in Place	CY	225.00	20.00	4,500.00	225.00	4,500.00	0.00	-
5	P-158-8.1	Fly Ash Treated Subgrade (6")	SY	6,710.00	9.00	60,390.00	5,222.61	47,003.49	1487.39	13,386.51
6	P-209-5.1	Crushed Aggregate Base Course (5")	SY	6,710.00	15.00	100,650.00	6,380.83	95,712.45	329.17	4,937.55
7	P-501-8.1a	6" Plain PCC Concrete Pavement	SY	6,910.00	54.00	373,140.00	6,925.41	373,972.14	-15.41	(832.14)
8	P-501-8.1b	6" Reinforced PCC Concrete Pavement	SY	300.00	58.00	17,400.00	300.00	17,400.00	0.00	-
9	P-620-5.1a	Runway and Taxiway Painting	SF	2,350.00	3.37	7,919.50	2,350.00	7,919.50	0.00	-
10	P-620-5.1b	Runway and Taxiway Painting with Reflective Media	SF	1,180.00	3.37	3,976.60	1,180.00	3,976.60	0.00	-
11	T-904-5.1	Sodding	SY	1,045.00	5.00	5,225.00	1,250.00	6,250.00	-205.00	(1,025.00)
		Failed Tests					1.00	(2,720.00)		2,720.00
		Liquidated Damages					1.00	(34,000.00)		34,000.00
		<b>Total for Base Bid and Alternate 1-3</b>				<b>\$ 691,216.10</b>		<b>\$ 639,497.08</b>		<b>\$ 51,719.02</b>

**Oklahoma Aeronautics Commission  
Operational Audit  
Appendix- Project Costs (unaudited) and  
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NOTICE OF FINAL INSPECTION

Date: September 25, 2013  
Project Number: GUY-12-S  
Airport: Guymon Municipal Airport

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

FROM: Garver, LLC - Curtis Brown, P.E.  
Project Engineer, Mayor, City Manager  
1016 24<sup>th</sup> Avenue NW  
Address  
Norman, Oklahoma 73069  
City/Town and Zip Code  
405-329-2555  
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 9:00 am.  
(Time)

on October 8, 2013 at Guymon Municipal Airport (GUY).  
(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 Manager  
\_\_\_\_\_  
Title of above named person

**Oklahoma Aeronautics Commission  
Operational Audit  
Appendix- Project Costs (unaudited) and  
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**FINAL INSPECTION REPORT**

Date: October 8, 2013 , Project No: GUY-12-S , Airport: Guymon Municipal Airport

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

FROM: Garver, LLC - Curtis Brown, P.E.  
Project Engineer, Mayor, City Manager  
1016 24<sup>th</sup> Avenue NW  
Address  
Norman, Oklahoma 73069  
City/Town and Zip Code  
405-329-2555  
Area Code and Phone Number

Final inspection on the above project was made by ; Garver, LLC – Curtis Brown, P.E.  
(Project Engineer, Mayor, City Manager)

on October 8, 2013 (Date) at Guymon Municipal Airport (GUY) (Location)

Personnel attending inspection:

name-title-organization	name-title-organization
Curtis Brown, P.E., Project Manager	
<i>MIRANSAH DESAI, OAC</i>	
<i>Vivek Khanna, OAC</i>	
<i>Gregg Davis, A.P. Manager</i>	

The project was found acceptable with the following exceptions: See attached punch list dated 10-02-13

Anticipated completion date for above exceptions: \_\_\_\_\_

  
Signature of above named person

Project Manager  
Title of above named person



Project #11071350

Guymon Municipal Airport

Taxiway Reconstruction Project

City of Guymon, Oklahoma

AIP # 3-40-0037-013-2012

Date: 10-02-13

Preliminary Punch List Items

1. Perform touch up on paint stripping throughout project.
2. Perform grading along pavement edge to be within 1' below edge of pavement throughout project.
3. Place addition joint sealant on joints below the specified 1/4 to 3/8" recess from top of pavement.
4. Remove concrete chunk from edge of pavement at alignment 3 and 4 intersection.
5. Breakout wedges from double saw cuts and re-seal in several location.
6. Submit as-built survey per paragraph 501-5.2,E.,(4)
7. Submit signed reconciliation change order.
8. Submit final pay request.
9. Submit release of liens letter.
10. Submit payments to DBE's
11. Submit DBE utilization form
12. Submit current certified payrolls
13. Submit request for retainage





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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