

OPERATIONAL AUDIT

**OKLAHOMA AERONAUTICS COMMISSION
UNIVERSITY OF OKLAHOMA
MAX WESTHEIMER AIRPORT
PROJECT NUMBER OUN-08-FS
RUNWAY AND TAXIWAY PAVEMENT REHABILITATION**

For the Period June 12, 2008 through October 29, 2012



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

**Audit Report of the
Oklahoma Aeronautics Commission
University of Oklahoma Max Westheimer Airport
Project Number - OUN-08-FS
Runway and Taxiway
Pavement Rehabilitation**

**For the period
June 12, 2008 through October 29, 2012**



Oklahoma State Auditor & Inspector

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

July 24, 2013

TO THE OKLAHOMA AERONAUTICS COMMISSION

At management's request, we have conducted an audit of the Oklahoma Aeronautics Commission (Commission) – University of Oklahoma (state project number OUN-08-FS) for the period June 12, 2008 through October 29, 2012. The objective of the audit was to determine whether expenditures paid to the University of Oklahoma 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 rehabilitate the pavement of Runway 17-35, North Apron, and Taxiway A of the Max Westheimer Airport. The project was budgeted at \$2,554,974. The Commission's share of the budget was \$451,212 while the Federal Aviation Administration's (FAA) share was \$2,006,211, and the University of Oklahoma's share was \$97,551.

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 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 June 12, 2013. **These procedures indicated that costs paid to the University of Oklahoma 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
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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	Actual	Variance
Testing	\$ 35,000.00	\$ 15,548.50	\$ 19,451.50
Inspection	95,100.00	101,580.00	(6,480.00)
Administrative*	5,000.00	12,813.79	(7,813.79)
Construction	2,419,873.49	2,270,592.33	149,281.16
Total	<u>\$ 2,554,973.49</u>	<u>\$ 2,400,534.62</u>	<u>\$ 154,438.87</u>

	Grant Amount	Actual	Variance
University of Oklahoma's Share -3%	\$ 97,551.00	\$ 79,338.05	\$ 18,212.95
Commission's Share -16%	451,212.00	377,201.77	74,010.23
FAA's Share -81%	2,006,210.49	1,943,994.80	62,215.69
Total	<u>\$ 2,554,973.49</u>	<u>\$ 2,400,534.62</u>	<u>\$ 154,438.87</u>

*Administrative costs are related to invoices issued by the University of Oklahoma's Architectural and Engineering Services Department, which participated in this project.

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Construction Costs									
Description	Bid Quantity	Bid Unit Price	Bid Amount (Extension)	Actual Quantity	Actual Unit Price	Actual Amount	Qty Variance	Cost Variance	
Schedule 1 (Runway 17-35 Rehabilitation)									
Mobilization	1.00	\$ 117,600.00	\$ 117,600.00	1.00	\$ 117,600.00	\$ 117,600.00	-	\$	-
Temporary Marking & Lighting Barricades	1.00	43,220.00	43,220.00	1.00	43,220.00	43,220.00	-		-
Clean & Seal Existing Joints and Cracks	25,000.00	1.60	40,000.00	30,001.00	1.60	48,001.60	(5,001.00)		(8,001.60)
Cold Mill & Asphalt Patch Joints & Cracks (1" -1.5")	18,000.00	1.69	30,420.00	25,102.00	1.69	42,422.38	(7,102.00)		(12,002.38)
Cold Mill & Asphalt Patch Joints & Cracks (>1.5")	8,000.00	6.04	48,320.00	199.00	6.04	1,201.96	7,801.00		47,118.04
Partial Depth Saw Cut	435.00	3.20	1,392.00	435.00	3.20	1,392.00	-		-
Pavement Marking Removal	14,283.00	0.27	3,856.41	18,310.00	0.27	4,943.70	(4,027.00)		(1,087.29)
Full Depth Pavement Repair	50.00	154.00	7,700.00	167.20	154.00	25,748.80	(117.20)		(18,048.80)
Paving Fabric Interlayer	57,778.00	2.39	138,089.42	-	2.39	-	57,778.00		138,089.42
Cold Mill	69,912.00	1.11	77,602.32	74,129.20	1.11	82,283.41	(4,217.20)		(4,681.09)
Partial Depth Saw Cut (Apron)	193.00	3.20	617.60	196.00	3.20	627.20	(3.00)		(9.60)
Cold Mill (Apron)	882.00	8.00	7,056.00	979.33	8.00	7,834.64	(97.33)		(778.64)
3" Nominal Bituminous Surface Course (2 lifts)	16,529.00	78.10	1,290,914.90	-	78.10	-	16,529.00		1,290,914.90
4.5" Nominal Bituminous Surface Course	-	-	-	16,294.86	73.05	1,190,339.52	(16,294.86)		(1,190,339.52)
Saw Cut Grooving	46,222.00	0.91	42,062.02	46,222.00	0.91	42,062.02	-		-
2" Bituminous Surface Course (Apron)	103.00	147.50	15,192.50	132.14	147.50	19,490.65	(29.14)		(4,298.15)
Bituminous Tack Coat	10,469.00	1.80	18,844.20	15,100.00	1.80	27,180.00	(4,631.00)		(8,335.80)
Bituminous Tack Coat (Apron)	132.00	4.35	574.20	100.00	4.35	435.00	32.00		139.20
Pavement Marking (33% Application Rate)	80,887.00	0.27	21,839.49	78,912.00	0.27	21,306.24	1,975.00		533.25
ReflectORIZED Pavement Marking	78,012.00	0.52	40,566.24	78,012.00	0.52	40,566.24	-		-
Non-ReflectORIZED Pavement Marking	14,424.00	0.27	3,894.48	14,397.00	0.27	3,887.19	27.00		7.29
Seeding	2.87	1,340.00	3,845.80	2.87	1,340.00	3,845.80	-		-
Mulching	2.87	1,340.00	3,845.80	2.87	1,340.00	3,845.80	-		-
Shoulder Grading	12,600.00	2.10	26,460.00	12,600.00	2.10	26,460.00	-		-
Sod	-	\$ -	-	4,044.00	1.95	7,885.80	(4,044.00)		(7,885.80)
SCHEDULE NO. 1 TOTAL			<u>\$ 1,983,913.38</u>			<u>\$ 1,762,579.96</u>			<u>\$ 221,333.43</u>
Schedule No. 1, Alternate No. 1 - Taxilane Entrance Repair									
Mobilization	1.00	\$ 6,650.00	\$ 6,650.00	1.00	\$ 6,650.00	\$ 6,650.00	-	\$	-
Temporary Lighting Barricades	1.00	6,740.00	6,740.00	1.00	6,740.00	6,740.00	-		-
Full Depth Saw Cut	255.00	4.30	1,096.50	250.00	4.30	1,075.00	5.00		21.50
Full Concrete Panel Removal & Replacement	316.00	85.75	27,097.00	277.80	85.75	23,821.35	38.20		3,275.65
Cold Mill	168.00	12.23	2,054.64	33.30	12.23	407.26	134.70		1,647.38
Unclassified Excavation	155.00	11.60	1,798.00	92.60	11.60	1,074.16	62.40		723.84
2" Bituminous Surface Course	3.88	289.00	1,121.32	3.88	289.00	1,121.32	-		-
ReflectORIZED Pavement Marking	30.00	2.20	66.00	30.00	2.20	66.00	-		-
Paving Fabric (Petromat)	-	\$ -	-	6,424.70	2.20	14,134.34	(6,424.70)		(14,134.34)
SCHEDULE NO. 1, ALTERNATE NO. 1 TOTAL			<u>\$ 46,623.46</u>			<u>\$ 55,089.43</u>			<u>\$ (8,465.97)</u>
Schedule 2 (North Apron and Taxiway "A" Rehabilitation)									
Mobilization	1.00	\$ 16,400.00	\$ 16,400.00	1.00	\$ 16,400.00	\$ 16,400.00	-	\$	-
Temporary Lighting & Barricades	1.00	3,270.00	3,270.00	1.00	3,270.00	3,270.00	-		-
Clean & Seal Joints & Cracks (3/8" - 1")	9,300.00	1.60	14,880.00	25,965.00	1.60	41,544.00	(16,665.00)		(26,664.00)
Cold Mill & Asphalt Patch Clean & Seal Joints & Cracks (1"-1.5")	9,445.00	1.58	14,923.10	8,815.00	1.58	13,927.70	630.00		995.40
Cold Mill & Asphalt Patch Clean & Seal Joints & Cracks (>1.5")	1,750.00	6.80	11,900.00	1,883.00	6.80	12,804.40	(133.00)		(904.40)
Pavement Marking Removal	5,793.00	2.15	12,454.95	7,061.00	2.15	15,181.15	(1,268.00)		(2,726.20)
ReflectORIZED Pavement Marking	3,342.00	0.52	1,737.84	5,306.00	0.52	2,759.12	(1,964.00)		(1,021.28)
Surface	1.00	11,115.00	11,115.00	1.00	11,115.00	11,115.00	-		-
Tack Coat (Thermoplastic Coal-Tar Emulsion Slurry Seal)	41,574.00	0.80	33,259.20	50,074.00	0.80	40,059.20	(8,500.00)		(6,800.00)
Thermoplastic Coal-Tar Emulsion Slurry Seal	41,574.00	\$ 3.85	<u>160,059.90</u>	50,074.00	\$ 3.85	<u>192,784.90</u>	(8,500.00)		<u>(32,725.00)</u>
SCHEDULE NO. 2 TOTAL			<u>\$ 279,999.99</u>			<u>\$ 349,845.47</u>			<u>\$ (69,845.48)</u>

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Description	Bid Quantity	Bid Unit Price	Bid Amount (Extension)	Actual Quantity	Actual Unit Price	Actual Amount	Qty Variance	Cost Variance
Schedule No. 2, Alternate No. 1 - Taxiway "A" Rehabilitation								
Mobilization	1.00	\$ 15,515.00	\$ 15,515.00	1.00	\$ 15,515.00	\$ 15,515.00	-	\$ -
Temporary Lighting & Barricades	1.00	3,270.00	3,270.00	1.00	3,270.00	3,270.00	-	-
Clean & Seal Joints & Cracks (3/8"-1")	4,500.00	1.60	7,200.00	4,637.00	1.60	7,419.20	(137.00)	(219.20)
Cold Mill & Asphalt Patch Clean & Seal Joints & Cracks (1"-1.5")	1,950.00	3.12	6,084.00	3,499.00	3.12	10,916.88	(1,549.00)	(4,832.88)
Cold Mill & Asphalt Patch Clean & Seal Joints & Cracks (>1.5")	600.00	14.30	8,580.00	84.00	14.30	1,201.20	516.00	7,378.80
Pavement Marking Removal Reflectorized Pavement	1,964.00	2.15	4,222.60	-	2.15	-	1,964.00	4,222.60
Marking	1,964.00	1.10	2,160.40	2,227.00	1.10	2,449.70	(263.00)	(289.30)
Surface Preparation	1.00	3,390.00	3,390.00	1.00	3,390.00	3,390.00	-	-
Tack Coat (Thermoplastic Coal-Tar Emulsion Slurry Seal)	12,670.00	0.80	10,136.00	12,670.00	0.80	10,136.00	-	-
Thermoplastic Coal-Tar Emulsion Slurry Seal	12,670.00	\$ 3.85	48,779.50	12,670.00	\$ 3.85	48,779.50	-	-
SCHEDULE NO. 2, ALTERNATE NO. 1			<u>109,337.50</u>			<u>103,077.48</u>		<u>6,260.02</u>
TOTAL			<u>\$ 2,419,874.33</u> *			<u>\$ 2,270,592.33</u>		<u>\$ 149,282.00</u> *

* There is a rounding variance of \$0.84 between this amount and the amount presented on page A-1.

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NOTICE OF FINAL INSPECTION

Date: 4/30/09
Project Number: OUN-08-FS
Airport: Max Westheimer Airport

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

FROM: Walter B. Strong Jr., A.A.E.
Project Engineer, Mayor, City Manager
1700 Lexington Ave. Room 212
Address
Norman, OK 73069
City/Town and Zip Code
405-325-7233
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 5/07/09 at Max Westheimer 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

Administrator
Title of above named person

Oklahoma Aeronautics Commission
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FINAL INSPECTION REPORT

Date: May 7, 2009 Project No: OUN-08-FS Airport: Max Westheimer

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

FROM: Steve Harris
Project Engineer, Mayor, City Manager
510 East Memorial, Suite A-1
Address
OKC, 73114
City/Town and Zip Code
405-748-6651
Area Code and Phone Number

Final inspection on the above project was made by Steve Harris
(Project Engineer, Mayor, City Manager)

on May 7, 2009 at MWA
(Date) (Location)

Personnel attending inspection:

name-title-organization	name-title-organization
Walt Strong, OU	Travis Williamson, Silverstar
Scheillon Adkins, OU	Byron Labodie, Adobe
Jeff Schmitt, OU	
Steve Harris, BWR	

The project was found acceptable with the following exceptions:

See attached

Anticipated completion date for above exceptions: August, 2009



Signature of above named person

Project Manager

Title of above named person

Oklahoma Aeronautics Commission
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FINAL ACCEPTANCE NOTICE

Date: 10-15-09

Project Number: OUN08-FS

Airport: Max Westheimer

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

FROM: Steve Harris
Project Engineer, Mayor, City Manager

510 E Memorial, Suite A-1
Address

Oklahoma City, OK 73114
City/Town and Zip Code

405-748-6651
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 Steve Harris
(Project Engineer, Mayor, City Manager)

on October 15, 2009 at MWA
(Date) (Location)

[Signature] Project Manager
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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