



CIRCUIT ENGINEERING DISTRICT #2

Operational Audit

For the period of July 1, 2021 through June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**CIRCUIT ENGINEERING DISTRICT #2
OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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January 22, 2024

**TO THE BOARD OF THE
CIRCUIT ENGINEERING DISTRICT #2**

We present the audit report of the Circuit Engineering District #2 for the period of July 1, 2021 through June 30, 2022. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

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 that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**CIRCUIT ENGINEERING DISTRICT #2
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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**CIRCUIT ENGINEERING DISTRICT #2
DISTRICT INFORMATION AND OFFICIALS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



BACKGROUND

Pursuant to 69 O.S. § 687.1, counties may “create a circuit engineering district with any other county or counties” to allow county governments to “make the most efficient use of their powers [...] that will accord best with geographic, economic, population and other factors influencing the needs and development of county government.” The District is considered a political subdivision of the state.

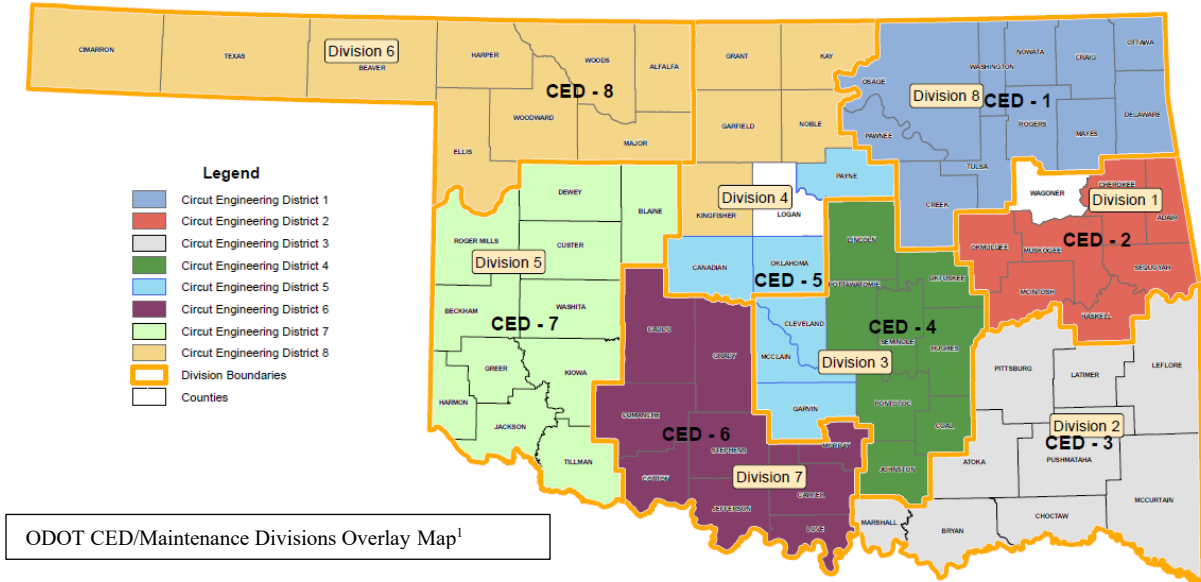
The circuit engineering district provides project-focused assistance for its member counties, a shared engineer between counties in an advisory capacity, engineering expertise that counties could not afford alone, help for small, rural counties, and help with a county five year construction work plan.

Each participating county in the District has an appointed county commissioner or county representative to serve as members from the District’s respective county seats. Each District then elects officers from the members as follows: President, Vice-President, and Secretary/Treasurer.

Sam Chandler
Ray Watts
Clark McClary
Cliff Hall
Monty Grider
Kenny Payne
David Walker

President, Adair County
Vice-President, Sequoyah County
Secretary/Treasurer, Haskell County
Cherokee County
McIntosh County
Muskogee County
Okmulgee County

**CIRCUIT ENGINEERING DISTRICT #2
DISTRICT AREA
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



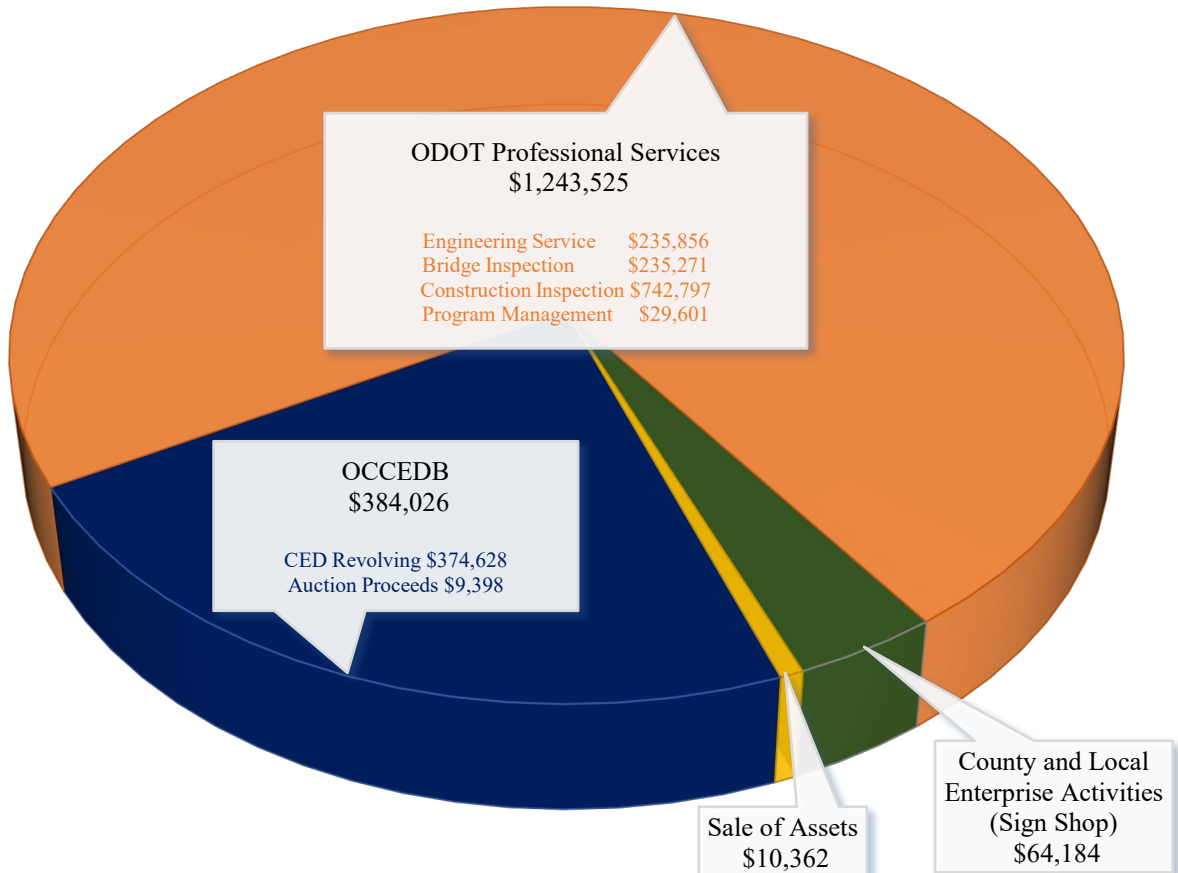
Circuit Engineering District #2 (the District) is comprised of a seven-county region, in the central-eastern part of the state including: Adair, Cherokee, Haskell, McIntosh, Muskogee, Okmulgee, and Sequoyah counties¹.

¹Map <https://oklahoma.gov/content/dam/ok/en/odot/documents/cirb/pdfs/cirb-engr-dist.pdf>

**CIRCUIT ENGINEERING DISTRICT #2
REVENUE BY SOURCE
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The District is funded by state and local revenues. The chart below summarizes the revenue sources.

Revenue by Source

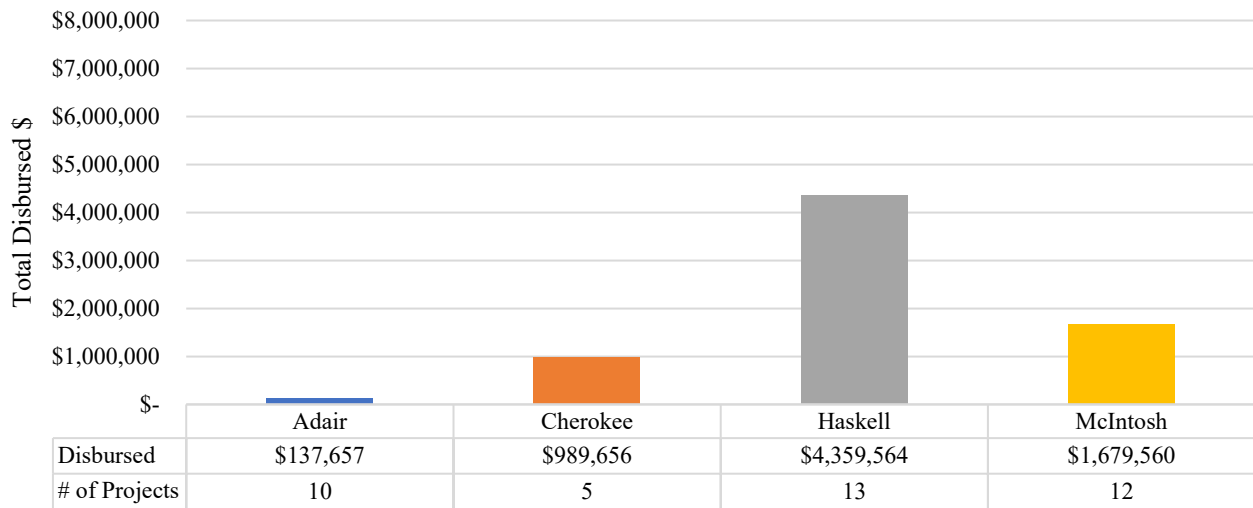


During the period the District collected \$1,702,097 in total revenue. The Oklahoma Department of Transportation (ODOT) Professional Services proceeds of \$1,243,525 are derived from contractual engineering services, bridge inspection, and construction inspection. The Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) proceeds totaling \$384,026 are derived from CED Revolving fund consisting of motor fuel and gross production collections passed from the state through OCCEDB to the District; and Auction proceeds are derived from the sale of equipment at auctions hosted by the OCCEDB at a rate of 2% of the gross sale price. County and Local Enterprise Activities proceeds of \$64,184 are derived from payments received from member counties for regulatory roadway products and custom roadway signs provided by the District. The remaining \$10,362 is from the sale of a District truck to a member county.

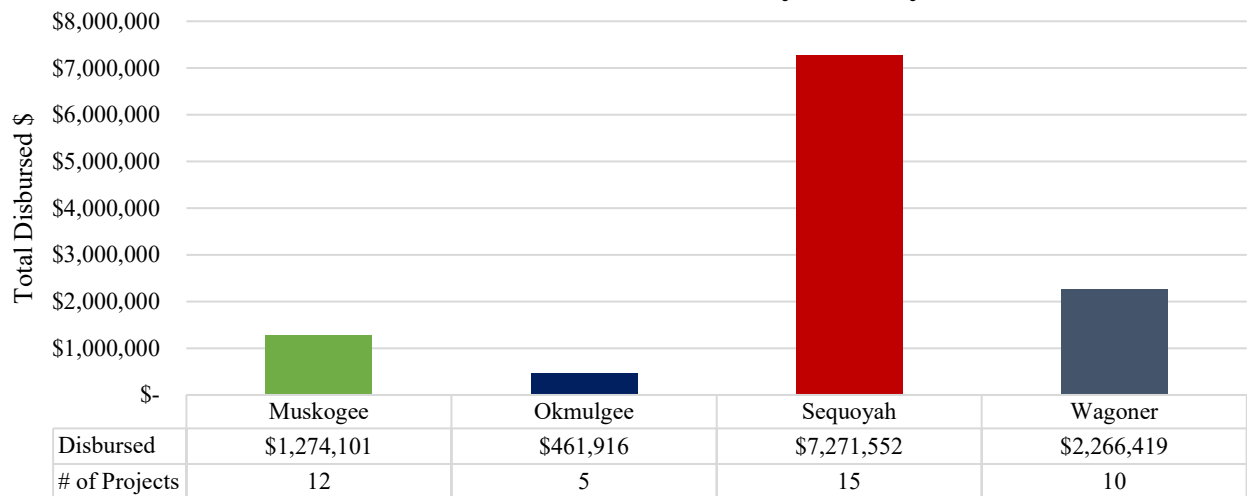
**CIRCUIT ENGINEERING DISTRICT #2
CIRB FUND DISBURSEMENTS BY COUNTY
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Below represents fiscal year 2022 disbursements made from the County Improvements for Roads and Bridges (CIRB) fund for projects in District #2 totaling \$18,440,425. This amount includes funds budgeted during fiscal years 2016 through 2022 listed by beneficiary County.

CIRB Fund Disbursements by County



CIRB Fund Disbursements by County

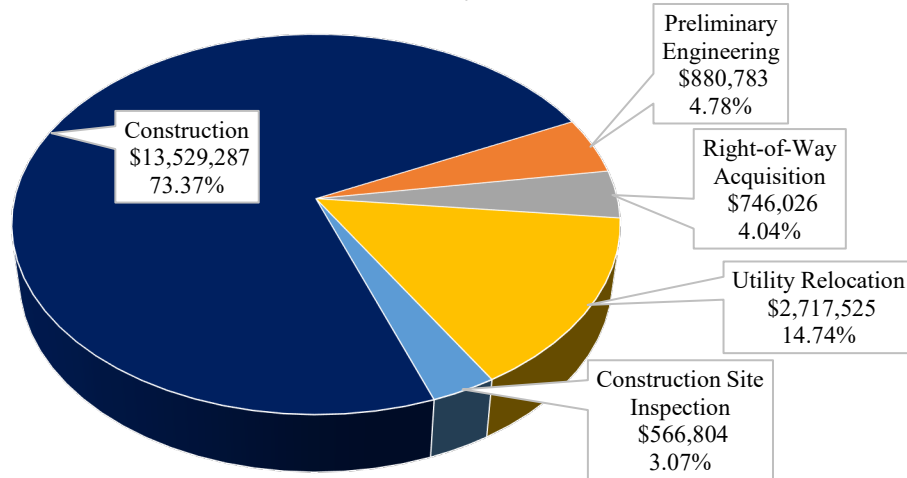


Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
CIRB FUND DISBURSEMENTS BY JOB PHASE
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Below represents fiscal year 2022 disbursements made from the County Improvements for Roads and Bridges (CIRB) fund for District #2 totaling \$18,440,425. This amount includes funds budgeted during fiscal years 2016 through 2022 listed by job phase.

CIRB Fund Disbursements by Job Phase



Preliminary Engineering (P.E.) – this job phase accounts for the design portion of the PDP (Project Development Process) that includes collection of survey, geotechnical, and other design data. Further, this phase includes the application of design standards to a proposed typical section/bridge location; hydraulic analysis for all drainage structures; and compilation into a plan set. Also, this phase can include environmental clearance requirements through the National Environmental Policy Act (NEPA) when utilizing federal funding and a checklist clearance when 100% state funded.

Right-of-Way Acquisition – this job phase consists of acquiring the needed property to relocate utilities and construct the project to current design standards based on the application of the design to the existing facility.

Utility Relocation – this job phase consists of moving existing utilities (electric, water, phone, gas lines, etc.) from being in conflict with the cut and fill of the earthwork and bridge structure so the construction site is free from conflict and hazards.

Construction – this job phase consists of building the project as proposed and designed. Further, this phase includes preparing project for letting which involves compiling all bid specifications, plans and estimates.

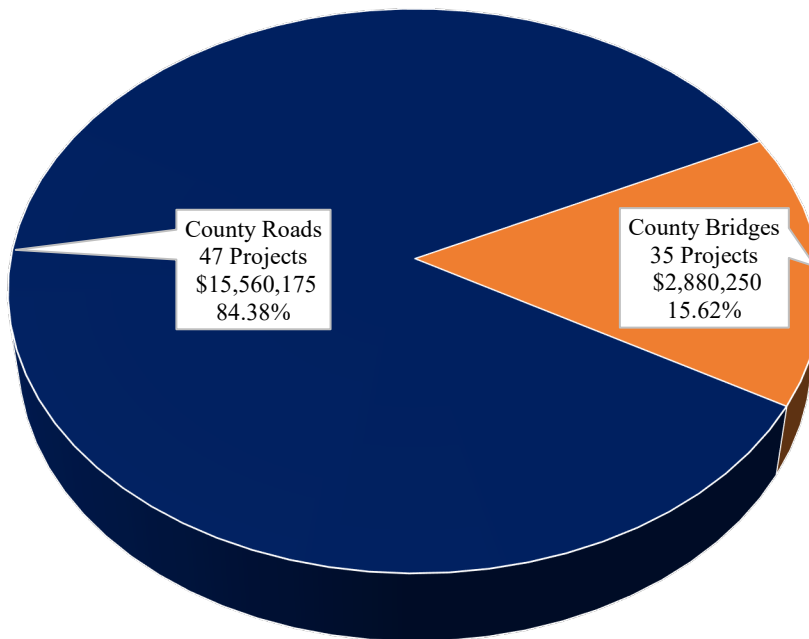
Construction Site Inspection - this job phase consists of oversight of the contractor to ensure the project is built in accordance with specifications, plans and estimates. These payments are disbursed to the District.

Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
CIRB FUND DISBURSEMENTS BY PROJECT TYPE
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Below represents the amount of disbursements made from the County Improvements for Roads and Bridges (CIRB) fund for District #2 totaling \$18,440,425. This amount includes funds budgeted during fiscal years 2016 through 2022 listed by project type. Title 69 O.S. § 507(B) defines the purpose of the five year construction work plan as “construction or reconstruction of county roads or bridges on the county highway system that are of the highest priority as defined by the Transportation Commission.”

CIRB Fund Disbursements by Project Type



Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
CIRB FUND DISBURSEMENTS BY YEAR ENCUMBERED
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The following chart depicts the total \$18,440,425 disbursed for County Roads and County Bridge projects for District #2 during fiscal year 2022. The chart also reflects the year the funds were set aside by encumbrances that were later disbursed (paid) in fiscal year 2022.

Fiscal Year 2022 Disbursements by Year Encumbered

County	2016	2017	2018	2019	2020	2021	2022	Total
Adair	\$ -	\$ 2,872	\$ 36,053	\$ 10,356	\$ 26,785	\$ 7,054	\$ 54,537	\$ 137,657
Cherokee	-	-	-	55,615	5,430	69,987	858,624	\$ 989,656
Haskell	-	90,016	16,602	349,627	3,265,161	86,286	551,872	\$ 4,359,564
McIntosh	-	275	20,495	15,364	1,282,166	18,481	342,779	\$ 1,679,560
Muskogee	-	14,850	75,889	18,208	4,287	505,451	655,416	\$ 1,274,101
Okmulgee	-	-	31,884	40,636	89	49,557	339,750	\$ 461,916
Sequoyah	142,174	-	60,752	51,004	1,138,621	5,861,839	17,162	\$ 7,271,552
Wagoner	-	-	4,391	281,839	516,924	1,415,165	48,100	\$ 2,266,419
Total	\$ 142,174	\$ 108,013	\$ 246,066	\$ 822,649	\$ 6,239,463	\$ 8,013,820	\$ 2,868,240	\$ 18,440,425

Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
PROJECT HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The Eastern Oklahoma Circuit Engineering District (the District) includes Adair, Cherokee, Haskell, McIntosh, Muskogee, Okmulgee, and Sequoyah counties in eastern Oklahoma that includes 977 bridges and 6,228 road miles. Our task is to work in cooperation with the County Commissioners to provide public works support, construction project management, and Safety Bridge Inspection services throughout the District. Our additional services include engineering design, right-of-way & utility relocation coordination, construction material lab testing, and a District sign shop.

During the past year, the District has been able to perform all of our core services while providing County Engineering/Administrative Services for the replacement of 6 County bridges across the District utilizing the repurposed crosstown beams.

Also in 2023, the District was asked to work in cooperation with the Cherokee Nation to complete the Indian Road Emergency Repair project – a failed County highway with multiple sites and multiple stakeholders who have deemed the project a tremendous success.

CIRB Projects for 2023 include the completion of Garvin Branch Bridge in Sequoyah County that improved the roadway and access in front of the nearby public school; and



Lona Valley, Haskell County



Garvin Branch, Sequoyah county

Haskell County completed Lona Valley Road - a 5-mile Farm-to-Market road improvement project.

Active Projects are under construction in Haskell, Cherokee, Okmulgee, Muskogee, McIntosh, and Sequoyah Counties that will be reported next year.

Source: Information provided by Circuit Engineering District #2 (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
PRESENTATION OF REVENUES, EXPENDITURES,
AND CASH BALANCES OF DISTRICT FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Presentation of District #2 Fund for the Period of July 1, 2021 through June 30, 2022

	General Fund
Beginning Cash Balance, July 1	\$ 562,140
Revenues:	
OCCEDB:	
CED Revolving	374,628
Auction Proceeds	9,398
ODOT Professional Services:	
Engineering Service	235,856
Bridge Inspection	235,271
Construction Inspection	742,797
Program Management	29,601
County and Local Enterprise Activities:	
Sign Shop	64,184
Sale of Assets	10,362
Total Revenues	1,702,097
Expenditures:	
Maintenance & Operation:	
Accounting Fees	4,062
Auditing Fees Expense	8,000
Auto & Truck Expenses	15,643
Bank Charges	488
Conference & Seminar Expense	1,060
Bridge Inspection Expense	48,229
Construction Inspection Expense	121,642
Dues Subscription Expense	3,727
Freight Expense	847
Fuel Expense	33,413
Insurance Expense - Property	5,239
Worker's Comp. Insurance	5,109

Continued on next page

Source: District's Financial Report (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
PRESENTATION OF REVENUES, EXPENDITURES,
AND CASH BALANCES OF DISTRICT FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

	General Fund
Continued from previous page	
Expenditures (Continued):	
Licenses Expense	481
Maintenance Expense Landscaping	135
Maintenance & Repair - Building	2,919
Repairs & Maintenance - Equipment	1,635
Meals & Legislative Lunches	207
Office Supplies	10,917
Cleaning Services/Supplies Expense	1,168
Postage & Shipping Expense	803
PO Box Rental	322
Professional Development Expense	1,275
Safety & Medical Expense	1,258
Surveying Expense	5,150
Telephone/Internet Expense	16,395
Pike Pass Expense	1,800
Utilities	12,046
Inventory Sign Shop	62,583
Personal Expense:	
Employee Health/Vision/Dental	108,593
Payroll Tax State Unemployment	3,046
Payroll Tax Expense	177,221
Retirement Expense	149,770
Wages	554,155
Payroll Tax State Withholding	30,171
Capital Outlay:	
Maintenance & Repair - Building	5,582
Travel:	
Meals & Training Expense	3,663
Total Expenditures	1,398,754
Ending Cash Balance, June 30	\$ 865,483

Source: District's Financial Report (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #2
DESCRIPTION OF THE DISTRICT'S FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Description of the District's Fund

The District uses funds to report on revenues, expenditures, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following description of the district fund within the Presentation of Revenues, Expenditures, and Cash Balances of District Fund:

Circuit Engineering District #2 General Fund – the General Fund is the primary operating fund of the District and is used to account for all activities.

**CIRCUIT ENGINEERING DISTRICT #2
PURPOSE, SCOPE, GENERAL METHODOLOGY
AND INTERNAL CONTROL CONSIDERATIONS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

**PURPOSE, SCOPE,
GENERAL
METHODOLOGY,
AND INTERNAL
CONTROL
CONSIDERATIONS**

This audit was conducted in response to 69 O.S. § 687.1, which requires the State Auditor and Inspector’s Office to audit the books and accounts of the circuit engineering district.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In planning and conducting our audit, we focused on the major financial related areas of operations based on assessment of materiality and risk for the period July 1, 2021 through June 30, 2022.

Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of the District’s operations. We utilized sampling of transactions to achieve our objective. To ensure the samples were representative of the population and provided sufficient, appropriate evidence, the random sample methodology was used. We identified specific attributes for testing each of the samples. Further details regarding our methodology are included under the objective.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Internal Control Considerations

The Government Accountability Office (GAO) emphasizes the importance of internal controls at all levels of government entities. Their *Standards for Internal Control*² outline the five overarching components of internal control: the control environment, risk assessment, information and communication, monitoring, and detailed control activities. Each of these components includes a subset of principles that are expected to be operating at government entities.

The *Standards for Internal Control*² underscore that an internal control system is effective only when the five components of internal control are effectively designed, implemented, and operating together in an integrated manner. As required by *Government Auditing Standards*³, we have

**CIRCUIT ENGINEERING DISTRICT #2
PURPOSE, SCOPE, GENERAL METHODOLOGY
AND INTERNAL CONTROL CONSIDERATIONS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

identified the aspects of internal control components and underlying principles significant to the audit objective in this engagement.

Any internal control deficiencies are documented in the findings included under the objective in this report. Because our audit was limited to the internal control components and underlying principles deemed significant to our audit objective, it may not have disclosed all internal control deficiencies that may have existed at the time of the audit.

² *Standards for Internal Control in the Federal Government*, or the “Green Book,” sets standards and the overall framework for an effective internal control system in federal agencies and is treated as best practices for other levels of government. Last update 2014, accessible online at <https://www.gao.gov/products/GAO-14-704G>

³ *Government Auditing Standards*, or the “Yellow Book,” also promulgated by the GAO, guides our performance and operational audits. Last version 2018, accessible online at <https://www.gao.gov/products/GAO-18-568G>.

**CIRCUIT ENGINEERING DISTRICT #2
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Objective 1: To determine the District's billed and recorded revenues are accurately supported in the District's records for the period.

Conclusion: The District's billed and recorded revenues are not accurately supported in the District's records. Additionally, we noted some deficiencies in internal controls regarding the District's billed revenue.

Objective 1 Methodology: To accomplish objective 1, we performed the following:

- Documented our understanding of the District's billed and recorded revenue process through discussions with management and review of documentation. Evaluated the process and identified significant internal controls related to the District's revenues.
- Compared the process to governmental internal control standards outlined in the *GAO Standards for Internal Control*.
- Confirmed \$384,026 in monies (100% of total monies) received from the Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) and determined these monies were entered into the accounting ledgers in the proper amount and approved by the District Board.
- Reviewed a random sample of twenty-nine (29) invoices totaling \$170,760 representing 12.96% of revenues billed in the population tested.

FINDINGS AND RECOMMENDATIONS

Finding 2022-001 – Internal Controls and Noncompliance Over the District's Billed Revenue

Condition: The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction. One employee performed all of the transactions in the District's bookkeeping software.

Further, upon inquiry, observation, and review of documents, internal control deficiencies in the billing process were noted as follows:

- The District has not developed policies for determining charges for goods and services.
- The District Board does not review or approve the Task Orders or Supplements to Task Orders.
- The District was unable to provide a basis for how they calculated their hourly billable rates.

Additionally, it was noted that of the sixty-six (66) invoices submitted to ODOT during fiscal year 2022, totaling \$1,243,526; forty (40) invoices totaling \$512,829 had work performed and billed outside of the contract's agreement date.

**CIRCUIT ENGINEERING DISTRICT #2
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The above billings were submitted, reviewed, and approved for payment by ODOT. Some of these billings that were approved in fiscal year 2022 date back to a agreement that expired on December 18, 2015. ODOT agreements currently in place require that certain percentages of completion be achieved, documented, and verified before a project invoice will be paid. Prior agreements do not require documentation to ensure projects progress prior to approving payment. The below table represents invoices paid to the District on expired agreements in fiscal year 2022:

Agreement			
Number	Begin	End	Amount
1434A	12/18/2012	12/18/2015	\$ 20,027
1747A	2/12/2016	2/12/2018	\$ 3,543
2002A	3/16/2018	3/16/2020	\$ 450,637
2170B	3/20/2020	3/31/2022	\$ 36,550
2170D	3/20/2020	3/31/2022	\$ 2,072
Total			\$ • 512,829

Finally, testwork was performed on a random sample of twenty-nine (29) invoices and the following exceptions were noted:

- Two (2) invoices were billed to ODOT for incorrect amounts totaling \$667 due to erroneous rates and/or hours.
- One (1) Sign Shop invoice billed an incorrect amount totaling \$15. This was due to billed price differing from the Sign Shop Price List.
- One (1) Sign Shop invoice included an item that was unable to be verified due to not being listed on the Sign Shop Pricing List.
- Two (2) invoices had amounts that were unable to be verified due to conflicting Sign Shop Pricing Lists.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure:

- Invoicing and depositing are performed by separate individuals.
- The District establish standardized charges for goods and services.
- The Board reviews and approves Task Orders and Supplements to Task Orders.
- Invoices for goods and services are accurately billed in compliance with contractual agreements and District policies.
- The District's billed revenues are reviewed and approved by management and the Board.

Effect of Condition: These conditions resulted in noncompliance with contractual agreements and inaccurate charges billed. Further, these conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management design and implement policies and procedures to strengthen internal controls over the District's billed revenue process. Implementation of a system of internal controls over billed revenue would include:

**CIRCUIT ENGINEERING DISTRICT #2
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

- Invoicing and depositing should be performed by separate individuals.
- The District should document the review and approval of all charges for goods and services by management and/or the Board to ensure goods and services are accurately billed in compliance with contractual agreements and District policies including standardized charges.
- The District should review and approve all Task Orders and Supplements to Task Orders.

Management Response:

CED Board Chairman: Following the OSAI recommendations:

- The District will implement policies and procedures for determining charges for goods and services to be approved by the Board of Directors.
- The District will submit all Task Orders and Supplements to the Board of Directors for review and approval.
- The District will implement policies and procedures for calculating hourly billable rates to be approved by the Board of Directors.

Criteria: The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version)⁴ aided in guiding our assessments and conclusion.

GAO Standards – Principle 2 – Exercise Oversight Responsibility - 2.10 states:

Oversight for the Internal Control System

These responsibilities are supported by the organizational structure that management establishes. The oversight body oversees management's design, implementation, and operation of the entity's organizational structure so that the processes necessary to enable the oversight body to fulfill its responsibilities exist and are operating effectively.

GAO Standards – Principle 10 – Design Control Activities - 10.03 states in part:

Design of Appropriate Types of Control Activities

Management designs appropriate types of control activities for the entity's internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system. The common control activity categories listed in figure 6 are meant only to illustrate the range and variety of control activities that may be useful to management. The list is not all inclusive and may not include particular control activities that an entity may need.

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

**CIRCUIT ENGINEERING DISTRICT #2
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

Further, GAO Standards – Principle 11 – Design Activities for the Information System - 11.01 states:

Management should design the entity’s information system and related control activities to achieve objectives and respond to risks.

Additionally, GAO Standards – Principle 12 – Implement Control Activities - 12.02 through 12.04 states:

Documentation of Responsibilities through Policies

Management documents in policies the internal control responsibilities of the organization. Management documents in policies for each unit its responsibility for an operational process’s objectives and related risks, and control activity design, implementation, and operating effectiveness. Each unit, with guidance from management, determines the policies necessary to operate the process based on the objectives and related risks for the operational process. Each unit also documents policies in the appropriate level of detail to allow management to effectively monitor the control activity Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.

Furthermore, ODOT Agreements outline the requirements for documentation, record retention, and effective dates.

**CIRCUIT ENGINEERING DISTRICT #2
APPENDIX A: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
STATUS OF PROJECTS FY 2021
FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2022**

Appendix A: Status of Projects for Fiscal Year 2021

Appendix A details the status of project phases approved by the Circuit Engineering District #2 Board for completion during fiscal year (FY) 2021. These phases were approved as part of the Five Year Construction Work Plan FY-2021 through FY-2025.

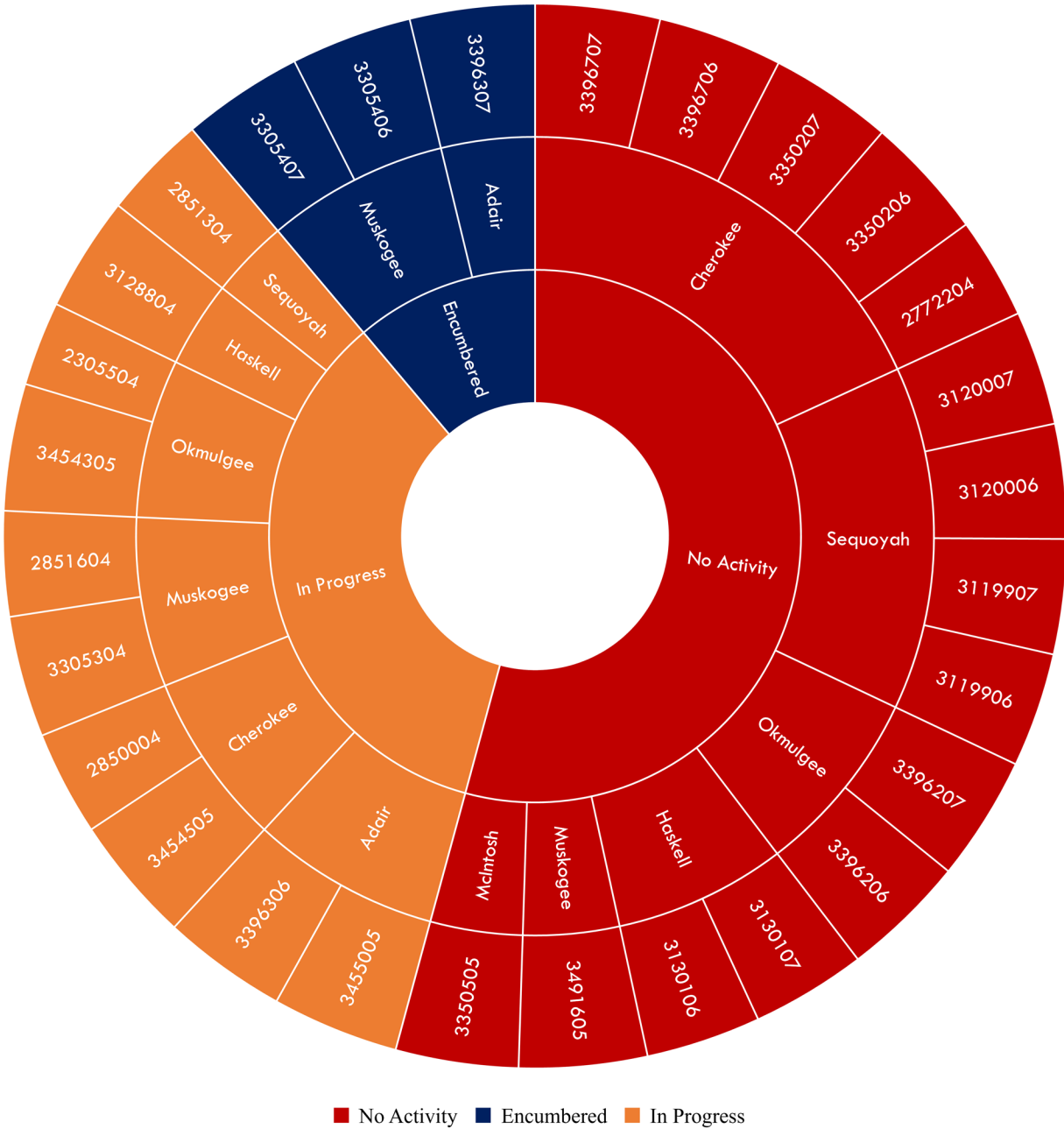
The charts detail the status of each construction phase at June 30, 2022, as to the following:

- Completed
- Work in Progress
- Encumbered
- No Activity

Projects in the encumbered stage indicate funds have been set aside but no work has been commenced.

**CIRCUIT ENGINEERING DISTRICT #2
 APPENDIX A: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
 STATUS OF PROJECTS FY 2021
 FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2022**

Status of Projects FY 2021



Source: Information provided from [5 Year Construction Work Plan SFY2021 through SFY2025 Oklahoma Department of Transportation CIRB Project Information report](#).

CIRCUIT ENGINEERING DISTRICT #2
APPENDIX A: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
STATUS OF PROJECTS FY 2021
FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2022

FY 2021 Plan Information					FY 2021 & FY 2022 Combined		
County	Job Piece	Project Phase	Description	Plan Budget	Encumbered	Disbursed	Job Status
Adair	3396306	Right of Way	Chewey RD Over Luna Branch	\$ 50,000	\$ 50,000	\$ 31,004	In Progress
	3396307	Utilities	Chewey RD Over Luna Branch	50,000	50,000	-	Encumbered
	3455005	Contract P.E.	NS 470 RD Over Caney Creek	100,000	295,382	50,437	In Progress
Cherokee	2772204	Bridges & Approaches	NS 445 Over Maynard Mayou	1,025,000	-	-	No Activity
	2850004	Bridges & Approaches	Double Springs Near Terisita	800,000	876,515	858,624	In Progress
	3350206	Right of Way	Indian RD Over Pettit Creek	250,000	-	-	No Activity
	3350207	Utilities	Indian RD Over Pettit Creek	250,000	-	-	No Activity
	3396706	Right of Way	510 Over Tributary to Sizemore Creek	30,000	-	-	No Activity
	3396707	Utilities	510 Over Tributary to Sizemore Creek	50,000	-	-	No Activity
	3454505	Contract P.E.	E660 Over Tributary to 14 Mile Creek	100,000	164,905	91,717	In Progress
Haskell	3128804	Bridges & Approaches	CN-043 Near Whitefield	650,000	447,819	159,322	In Progress
	3130106	Right of Way	Mule Creek CN-118	25,000	-	-	No Activity
	3130107	Utilities	Mule Creek CN-118	50,000	-	-	No Activity
McIntosh	3350505	Contract P.E.	Texanna Rd	125,000	-	-	No Activity
Muskogee	2851604	Bridges & Approaches	Cody Creek on NS434	1,585,000	1,378,428	513,107	In Progress
	3305304	Bridges & Approaches	Salt Creek on NS409	800,000	792,920	71,042	In Progress
	3305406	Right of Way	Ash Creek on NS409	10,000	10,000	-	Encumbered
	3305407	Utilities	Ash Creek on NS409	20,000	20,000	-	Encumbered
	3491605	Contract P.E.	Unnamed Creek Near Keefton	80,000	-	-	No Activity
Okmulgee	2305504	Bridges & Approaches	Trib to Montezuma Creek CN-226	900,000	1,037,437	288,328	In Progress
	3396206	Right of Way	Dentonville RD	10,000	-	-	No Activity
	3396207	Utilities	Dentonville RD	10,000	-	-	No Activity
	3454305	Contract P.E.	Unnamed Creek CN-267 Near Preston	125,000	245,028	94,749	In Progress
Sequoyah	2851304	Grade, Drain, Bridge & Surface	Redwood Ave Near Sallisaw	2,800,000	3,653,902	3,523,405	In Progress
	3119906	Right of Way	Bawcom RD	150,000	-	-	No Activity
	3119907	Utilities	Bawcom RD	200,000	-	-	No Activity
	3120006	Right of Way	Sallisaw View Dr Over Unnamed Creek	25,000	-	-	No Activity
	3120007	Utilities	Sallisaw View Dr Over Unnamed Creek	125,000	-	-	No Activity
Total				\$ 10,395,000	\$ 9,022,336	\$ 5,681,735	

Source: Information provided from [5 Year Construction Work Plan SFY2021 through SFY2025 Oklahoma Department of Transportation CIRB Project Information report](#).

**CIRCUIT ENGINEERING DISTRICT #2
APPENDIX B: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
STATUS OF PROJECTS FY 2022
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Appendix B: Status of Projects for Fiscal Year 2022

Appendix B details the status of project phases approved by the Circuit Engineering District #2 Board for completion during fiscal year (FY) 2022. These phases were approved as part of the Five Year Construction Work Plan FY-2022 through FY-2026.

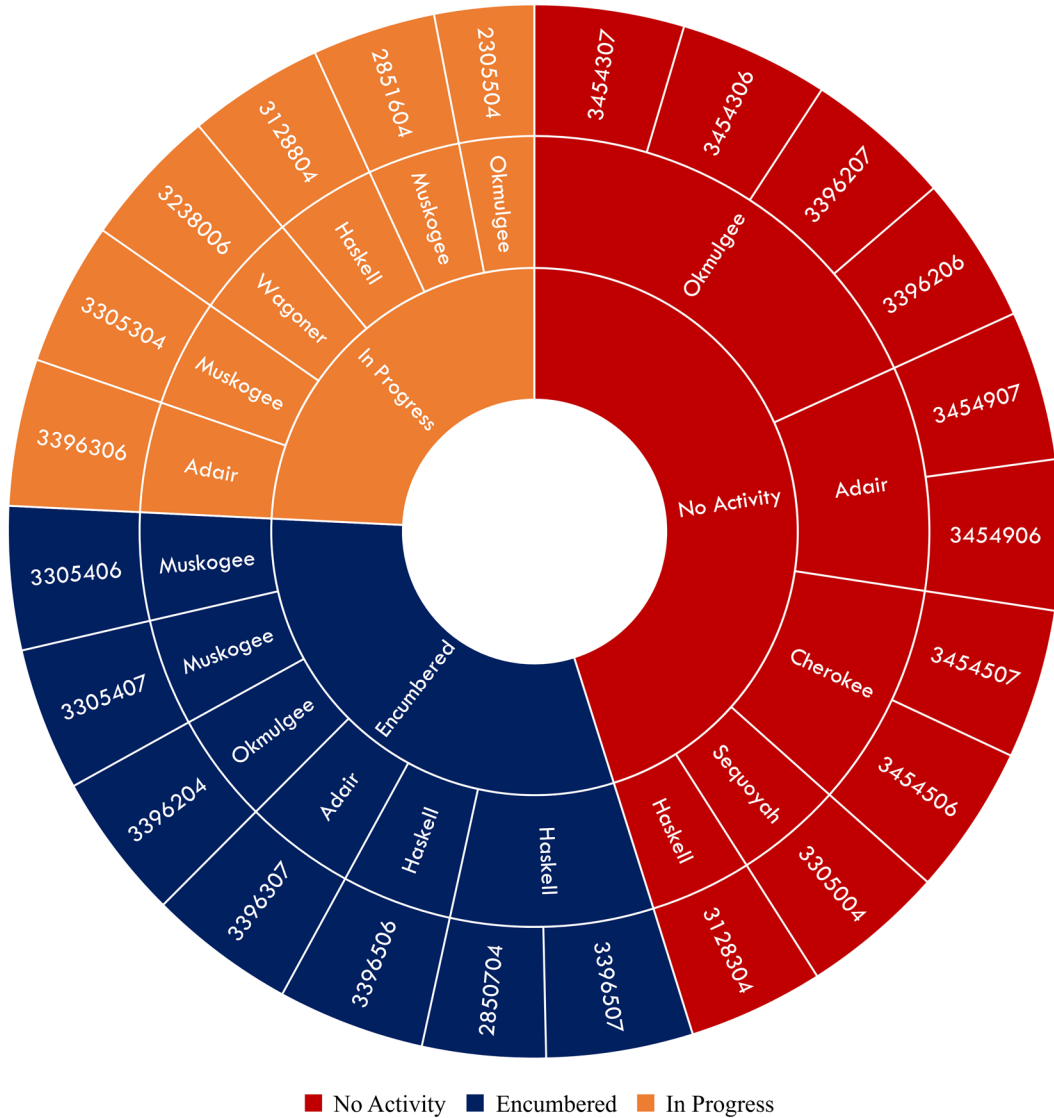
The charts detail the status of each construction phase at June 30, 2022, as to the following:

- Completed
- Work in Progress
- Encumbered
- No Activity

Projects in the encumbered stage indicate funds have been set aside but no work has been commenced.

**CIRCUIT ENGINEERING DISTRICT #2
 APPENDIX B: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
 STATUS OF PROJECTS FY 2022
 FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Status of Projects FY 2022



Source: Information provided from [5 Year Construction Work Plan SFY-2022 through SFY-2026](#) and Oklahoma Department of Transportation CIRB Project Information report.

CIRCUIT ENGINEERING DISTRICT #2
APPENDIX B: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
STATUS OF PROJECTS FY 2022
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022

FY 2022 Plan Information					FY 2022		
County	Job Piece	Job Phase	Description	Plan Budget	Encumbered	Disbursed	Job Status
Adair	3396306	Right of Way	Chewey Rd	\$ 50,000	\$ 50,000	\$ 31,004	In Progress
	3396307	Utilities	Chewey Rd	50,000	50,000	-	Encumbered
	3454906	Right of Way	England Hollow Creek	25,000	-	-	No Activity
	3454907	Utilities	England Hollow Creek	50,000	-	-	No Activity
Cherokee	3454506	Right of Way	Tributary to 14 Mile Creek	50,000	-	-	No Activity
	3454507	Utilities	Tributary to 14 Mile Creek	50,000	-	-	No Activity
Haskell	2850704	Resurface	Lona Valley Rd II	7,000,000	6,514,711	-	Encumbered
	3128304	Grade, Drain, Bridge & Surface	Possum Hollow Rd	4,300,000	-	-	No Activity
	3128804	Bridge & Approaches	Unnamed Creek	650,000	447,819	159,322	In Progress
	3396506	Right of Way	Tributary to Sans Bois Creek	20,000	20,000	-	Encumbered
	3396507	Utilities	Tributary to Sans Bois Creek	50,000	50,000	-	Encumbered
Muskogee	2851604	Bridge & Approaches	Coody Creek	1,656,114	1,378,428	513,107	In Progress
	3305304	Bridge & Approaches	Salt Creek	966,000	792,920	71,042	In Progress
	3305406	Right of Way	NS409 Over Ash Creek	10,000	10,000	-	Encumbered
	3305407	Utilities	NS409 Over Ash Creek	20,000	20,000	-	Encumbered
Okmulgee	2305504	Bridge & Approaches	Tributary to Montezuma Creek	1,483,000	1,037,437	288,328	In Progress
	3396204	Resurface	Dentonville Rd	7,000,000	7,793,720	-	Encumbered
	3396206	Right of Way	Dentonville Rd	10,000	-	-	No Activity
	3396207	Utilities	Dentonville Rd	10,000	-	-	No Activity
	3454306	Right of Way	Unnamed Creek	10,000	-	-	No Activity
	3454307	Utilities	Unnamed Creek	10,000	-	-	No Activity
Sequoyah	3305004	Resurface	Blackgum Landing	600,000	-	-	No Activity
Wagoner	3238006	Right of Way	Oak Grove Rd	500,000	500,000	25,100	In Progress
Total				\$ 24,570,114	\$ 18,665,035	\$ 1,087,902	

Source: Information provided from [5 Year Construction Work Plan SFY-2022 through SFY-2026](#) and Oklahoma Department of Transportation CIRB Project Information report.

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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