



CIRCUIT ENGINEERING DISTRICT #3

Operational Audit

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

Cindy Byrd, CPA
State Auditor & Inspector

**CIRCUIT ENGINEERING DISTRICT #3
OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by [69 O.S. § 687.1](#), has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



February 6, 2024

**TO THE BOARD OF THE
CIRCUIT ENGINEERING DISTRICT #3**

We present the audit report of the Circuit Engineering District #3 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 #3
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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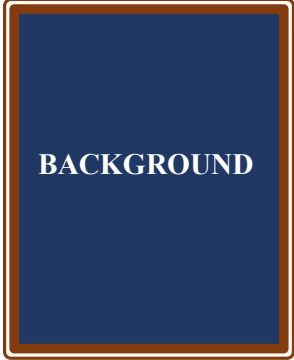
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PRESENTED FOR INFORMATIONAL PURPOSES ONLY

**CIRCUIT ENGINEERING DISTRICT #3
DISTRICT INFORMATION AND OFFICIALS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



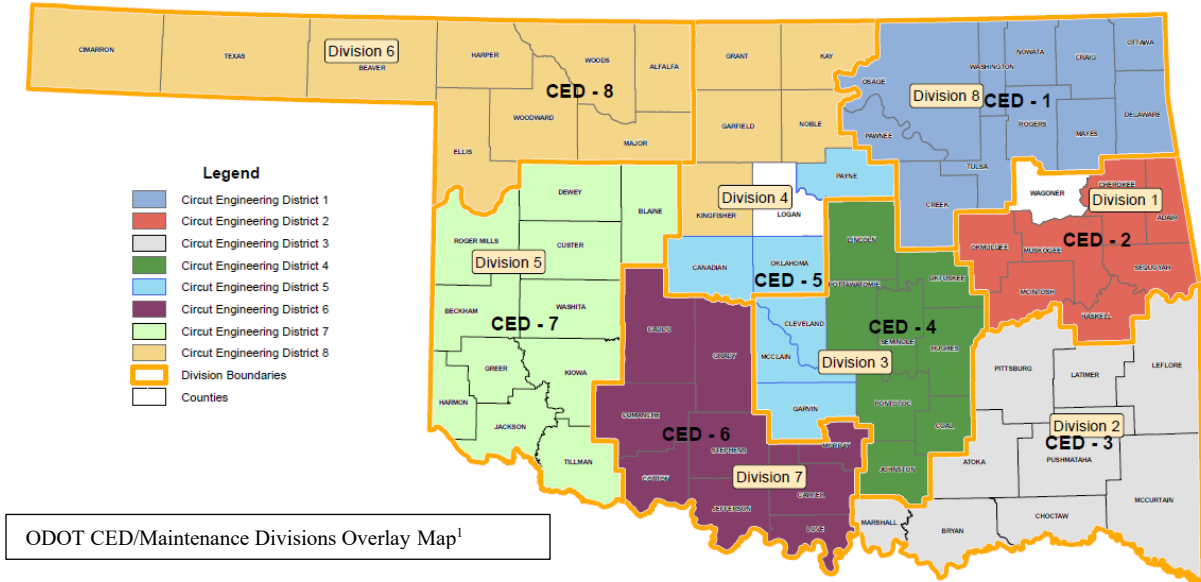
Pursuant to 69 O.S. § 687.1, counties may “create a circuit engineering district with any other county or counties” to allow county governments to “make the most efficient use of their powers [...] that will accord best with geographic, economic, population and other factors influencing the needs and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

- | | |
|-----------------|---------------------------------------|
| Chris White | President, McCurtain County |
| Jeremy Bullard | Vice-President, Latimer County |
| Kevin Smith | Secretary/Treasurer, Pittsburg County |
| Shane Tomlinson | Atoka County |
| Tony Simmons | Bryan County |
| Darrell Kerr | Choctaw County |
| Craig Olive | LeFlore County |
| Josh Cantrell | Marshall County |
| Brad Burgett | Pushmataha County |

**CIRCUIT ENGINEERING DISTRICT #3
DISTRICT AREA
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



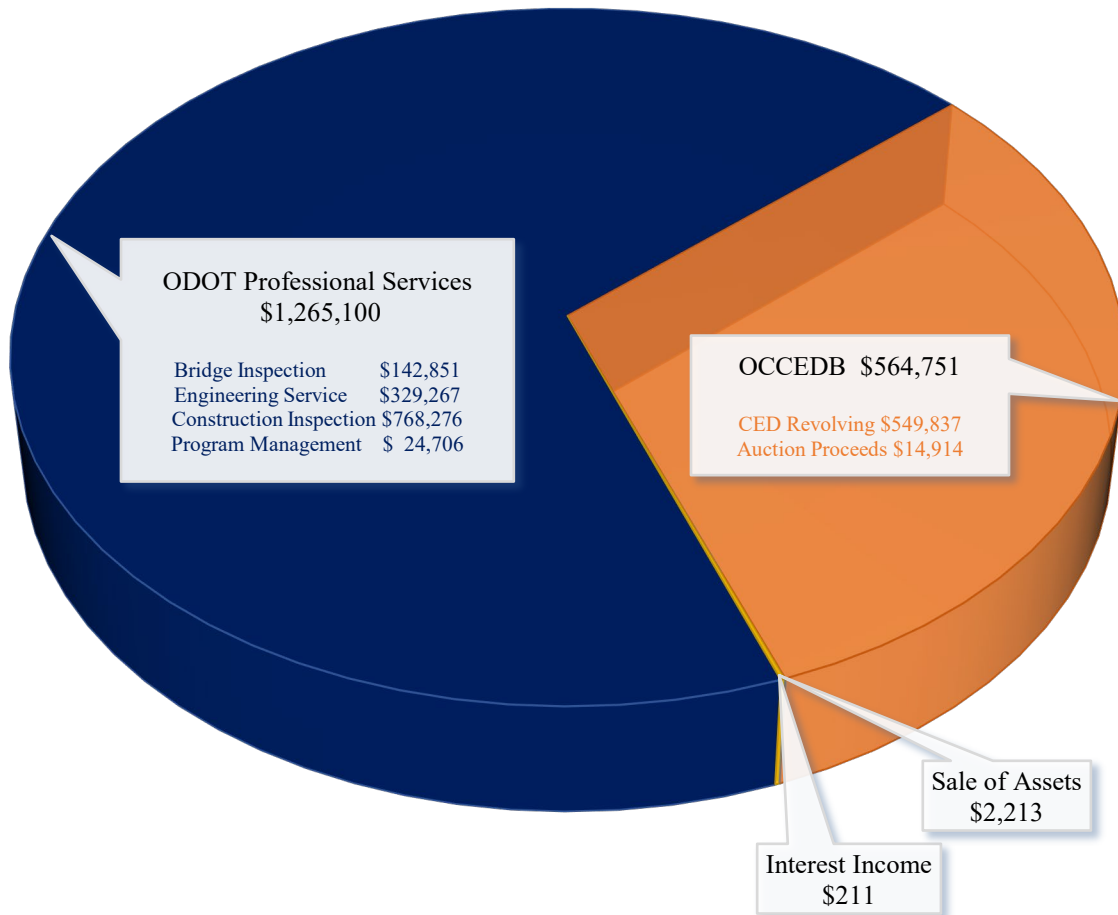
Circuit Engineering District #3 (the District) is comprised of a nine-county region, in the southeastern part of the state including: Atoka, Bryan, Choctaw, Latimer, LeFlore, Marshall, McCurtain, Pittsburg, and Pushmataha counties¹.

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

**CIRCUIT ENGINEERING DISTRICT #3
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

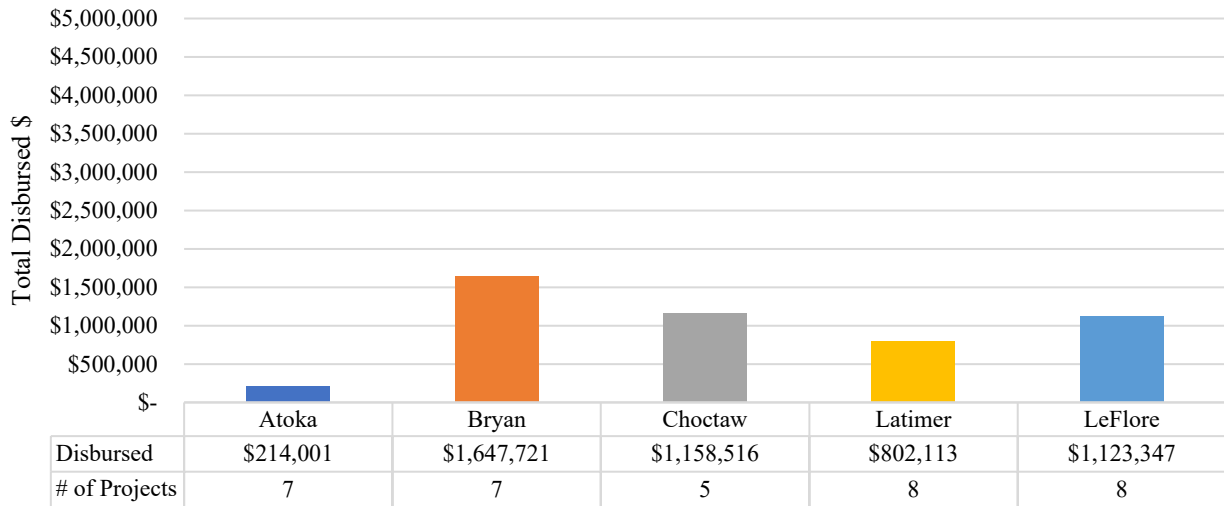


During the period the District collected \$1,832,275 in total revenue. The Oklahoma Department of Transportation (ODOT) proceeds consisting of Professional Services, totaling \$1,265,100 are derived from contractual bridge inspection, engineering services, construction inspection and program management. The Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) proceeds totaling \$564,751 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. The District had sale of assets, totaling \$2,213, derived from selling two trucks to member counties and selling lab scrap. The remaining \$211 was interest income from the District's investment account. These funds are used for the administration and management of the District, and to provide services to member counties.

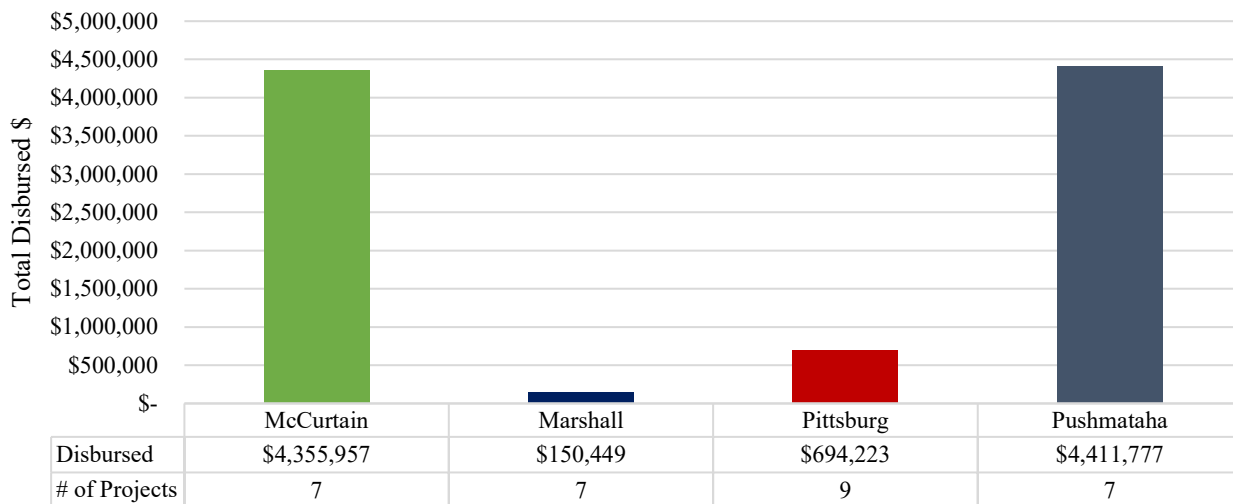
**CIRCUIT ENGINEERING DISTRICT #3
CIRB FUND DISBURSEMENTS BY COUNTY
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Below represents fiscal year 2022 disbursements made from the County Improvements for Roads and Bridges (CIRB) fund for projects in District #3 totaling \$14,558,104. 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

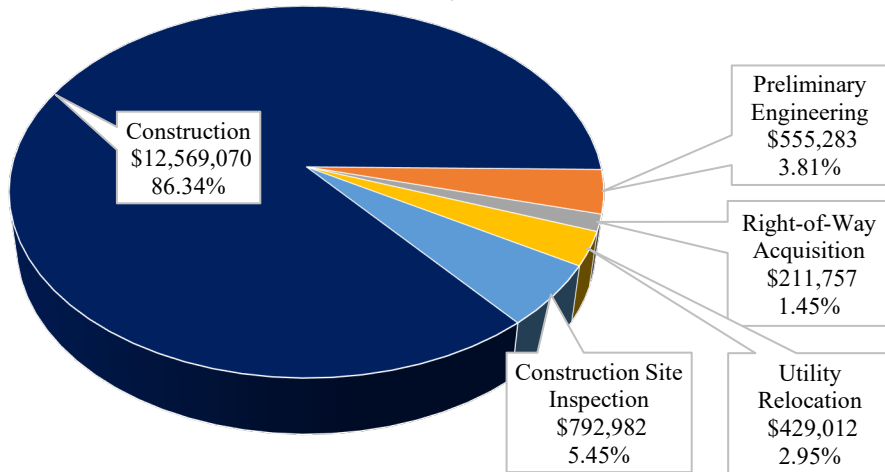


Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #3
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 #3 totaling \$14,558,104. 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.

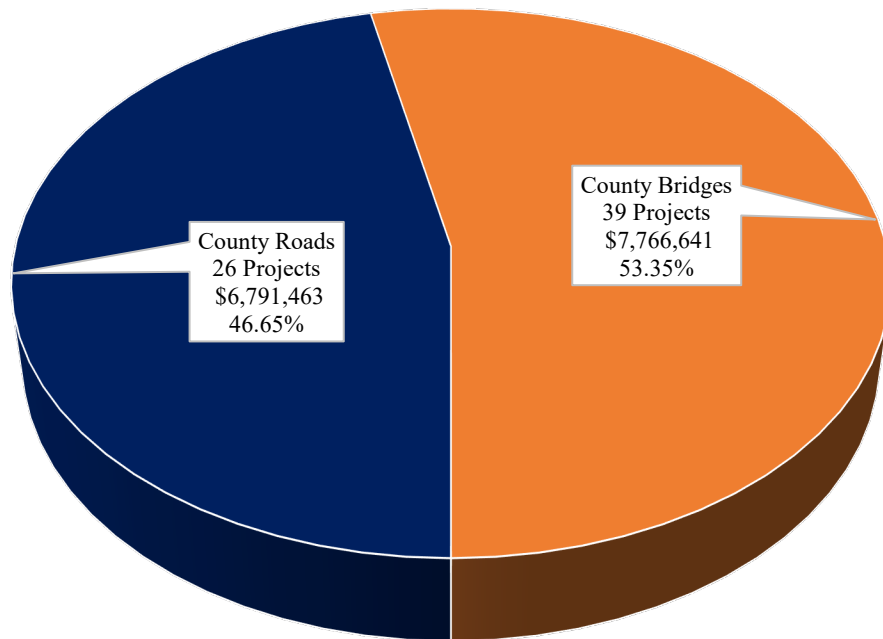
Construction Site Inspection – this job phase consists of oversight of the contractor to ensure the project is built in accordance with specifications, plans, and estimates. These payments are disbursed to the District.

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 #3
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 #3 totaling \$14,558,104. 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 #3
CIRB FUND DISBURSEMENTS BY YEAR ENCUMBERED
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The following chart depicts the total \$14,558,104 disbursed for County Roads and County Bridge projects for District #3 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
Atoka	-	-	26,393	59,351	-	55,871	72,386	\$ 214,001
Bryan	-	-	1,359	1,092	109,026	42,754	1,493,490	\$ 1,647,721
Choctaw	-	-	485	1,026,450	14,165	52,339	65,077	\$ 1,158,516
Latimer	-	70,074	5,000	10,054	46,763	100,548	569,674	\$ 802,113
LeFlore	-	-	-	1,920	109,649	239,414	772,364	\$ 1,123,347
McCurtain	2,991	-	-	2,047	13,982	3,810,113	526,824	\$ 4,355,957
Marshall	-	-	971	29,005	115,193	5,280	-	\$ 150,449
Pittsburg	-	-	38,870	82,107	26,506	141,291	405,449	\$ 694,223
Pushmataha	-	-	16,672	9,195	4,080,712	97,412	207,786	\$ 4,411,777
Total	\$ 2,991	\$ 70,074	\$ 89,750	\$ 1,221,221	\$ 4,515,996	\$ 4,545,022	\$ 4,113,050	\$ 14,558,104

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 #3
PRESENTATION OF REVENUES, EXPENDITURES,
AND CASH BALANCES OF DISTRICT FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Presentation of District #3 Fund for the Period of July 1, 2021 through June 30, 2022

	General Fund
Beginning Cash Balance, July 1	\$ 1,057,933
Revenues:	
ODOT Professional Services:	
Bridge Inspection	142,851
Engineering Service	329,267
Construction Inspection	768,276
Program Management	24,706
OCCEDB:	
CED Revolving	549,837
Auction Proceeds	14,914
Interest Income	211
Sale of Assets	2,213
Total Revenues	1,832,275
Expenditures:	
Maintenance & Operation:	
Computer & Internet	7,579
Office Equipment Rental	1,210
Janitorial	3,703
Office Supplies	6,267
Office Equipment & Programs	6,152
Advertising & Promotion	198
Office Phone/Fax/DSL	696
Postage & Delivery	116
Lawn Maintenance	241
Business Licenses & Permits	200
Bank Fees	53
Training/Education/Seminars	2,795
Repairs & Maintenance	4,107
Automotive:	
Fuel	47,064
Repairs & Service	13,128
Tolls	1,200
Tags	79

continued to next page

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

**CIRCUIT ENGINEERING DISTRICT #3
PRESENTATION OF REVENUES, EXPENDITURES,
AND CASH BALANCES OF DISTRICT FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

continued from previous page	<u>General Fund</u>
Insurance:	
General Liability Insurance	4,296
Health Insurance	16,833
Worker's Compensation	4,641
Lab:	
Testing Equipment	16,540
Equipment Service & Maintenance	4,819
Testing Laboratory Licenses	5,411
Testing Laboratory	945
Shop Supplies	5,779
License Fees	49
Utilities	4,764
Subcontracted Engineering:	
Environmental Testing	58,839
Right-of-Way	2,200
Design	325,599
Survey	46,228
Personnel Expense:	
Payroll Services	11,008
Salary/Wage	556,954
Taxes	221,811
Employee Health & Life Insurance	92,679
Employee Retirement	163,689
Capital Outlay:	
Vehicles	33,891
Trailer & Temporary Bridge	41,865
Office Computers	2,046
Travel Expense:	
Lodging	4,520
Total Expenditures	<u>1,720,194</u>
Ending Cash Balance, June 30	<u>\$ 1,170,014</u>

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

**CIRCUIT ENGINEERING DISTRICT #3
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 #3 General Fund – the General Fund is the primary operating fund of the District and is used to account for all activities.

**CIRCUIT ENGINEERING DISTRICT #3
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 #3
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 each 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 #3
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 \$1,832,262 in monies (99.99% of total monies) received from the Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB), Oklahoma Department of Transportation (ODOT), interest, and sale of assets. Monies were determined to be 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 \$187,021 representing 14.78% 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.

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

- The District has not established a policy for determining ODOT billing rates.
- The District Board does not review or approve the Task Orders or Supplements to Task Orders.
- Mileage logs are not maintained by all employees to support mileage billed.
- The District applied improper indirect costs to their billed overhead rate.
 - \$300,000 was included in the District’s overhead cost calculation used to determine the hourly rate billed for professional service reimbursements. This cost was not incurred nor necessary to accomplish activities as defined by the professional service agreement and is ineligible for reimbursement.

**CIRCUIT ENGINEERING DISTRICT #3
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Further, it was noted that of the one hundred seventy-two (172) payments remitted by ODOT during fiscal year 2022 totaling \$1,265,100, ninety-one (91) payments totaling \$449,843 were billed outside of the agreement's expiration date.

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 an agreement that expired on January 10, 2013. ODOT contracts currently in place require that certain percentages of completion be achieved, documented, and verified before a project invoice will be paid. Prior contracts 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
1434E	1/10/2013	1/10/2016	\$ 18,391
1747E	5/12/2016	5/12/2018	201,040
2002E	5/18/2018	5/18/2020	160,747
2171	4/1/2020	3/31/2022	69,665
Totals			\$ 449,843

Finally, testwork was performed on a random sample of twenty-nine (29) invoices and exceptions were noted on nineteen (19) invoices as follows:

- Ten (10) invoices included charges for employees not authorized in the key employee section of the task order totaling \$44,521.
- Six (6) invoices included inaccurate hours billed resulting in four (4) invoices being underbilled totaling \$1,438 due to not charging all hours worked on the project and two (2) invoices being overbilled totaling \$748 due to charging for hours not worked by the employee.
- Five (5) invoices were billed utilizing incorrect rates causing three (3) invoices being overbilled totaling \$1,219 and two (2) invoices being underbilled totaling \$84.
- Seven (7) invoices lacked supporting documentation for mileage billed totaling \$2,656.
- Four (4) invoices inaccurately calculated mileage according to timesheets and mileage logs resulting in one (1) underbilled in the amount of \$176 and three (3) overbilled totaling \$257.
- Nine (9) invoices were for Task Orders that did not include necessary information to document personnel and rates to be billed.
 - Five (5) of the nine (9) invoices were linked to agreements that listed key personnel and rates. Those five (5) invoices had employees that were not authorized on the ODOT agreement totaling \$7,899.
 - Three (3) of the nine (9) invoices were linked to agreements that did not list key personnel and rates. Those three (3) invoices had employees that were not authorized on the ODOT agreement.
 - One (1) of the nine (9) invoices was linked to an agreement that listed key personnel and rates. The employee was authorized on the ODOT agreement.

**CIRCUIT ENGINEERING DISTRICT #3
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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

- The District establish standardized charges for services.
- Invoices are supported by adequate documentation.
- The Board reviews and approves Task Orders and Supplements to Task Orders.
- Invoices for services are accurately billed in compliance with contractual agreements and the District's 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:

- The District should document the review and approval of all charges for services by management and/or the Board to ensure goods and services are accurately billed in compliance with contractual agreements and District's policies which should include standardized charges.
- The Board should review and approve all Task Orders and Supplements to Task Orders.
- The District set policies for calculating billable rates.

Management Response:

CED Board Chairman: The CED 3 Board will set policies that require, reviewing and approving of services charged by management; create policies that set standards for billable rates, and to review and approve task orders and supplement task orders. Additionally, the Board will enact policies that will ensure that CED 3 reviews ODOT Agreements and contracts every year. Furthermore, the Board will review and approve agreements and contracts, as needed and ensure they are up to date. Currently, we are working on addressing segregation of duties.

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.

**CIRCUIT ENGINEERING DISTRICT #3
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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.

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, cost reimbursement, record retention, effective, dates, and Task Orders.

**CIRCUIT ENGINEERING DISTRICT #3
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 from Fiscal Year 2021

Appendix A details the status of project phases approved by the Circuit Engineering District #3 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.

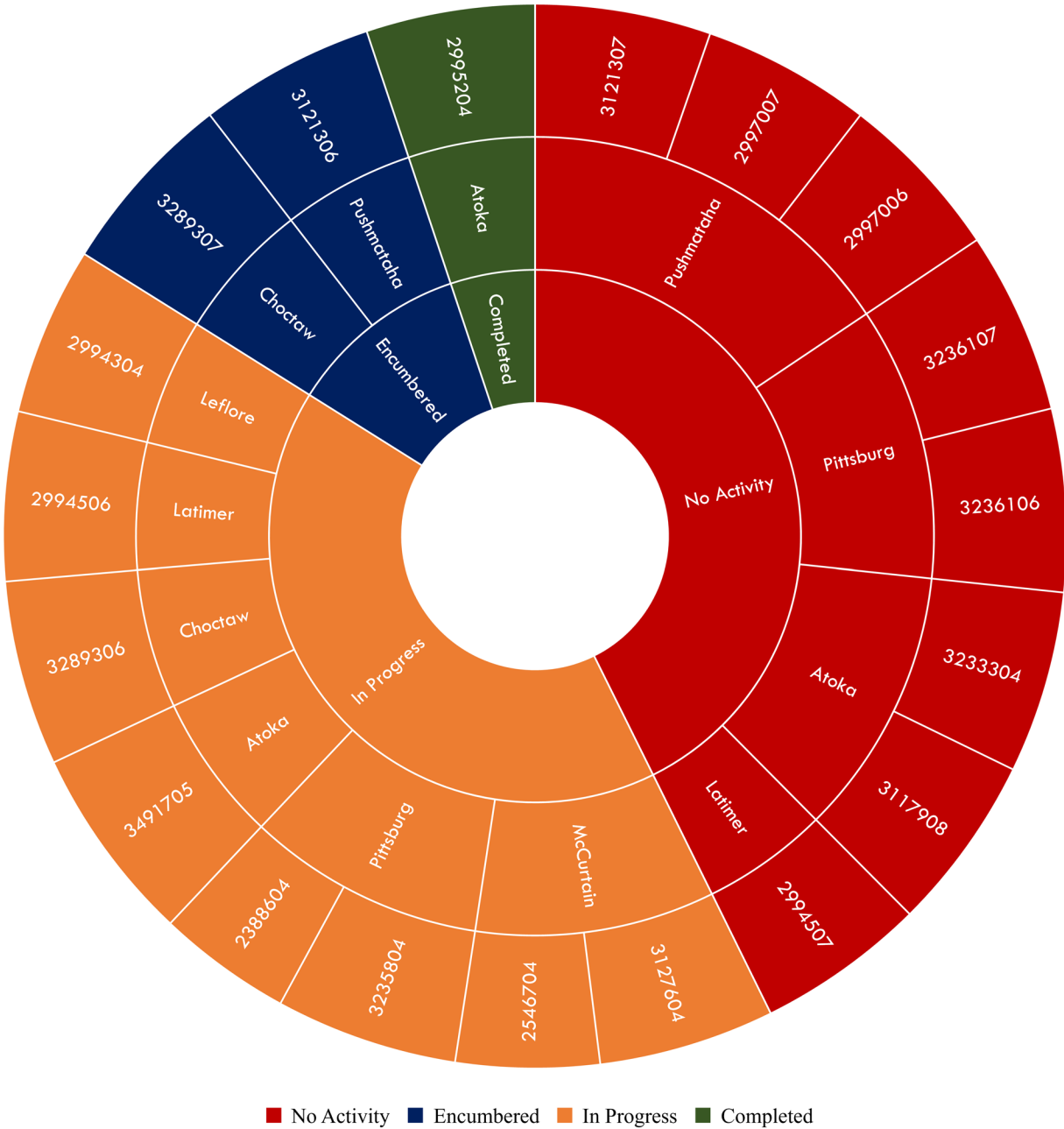
The charts detail the status of each construction phase at June 30, 2022, as to the following:

- 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 #3
 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 #3
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	Job Phase	Description	Plan Budget	Encumbered	Disbursed	Job Status
Atoka	2995204	Resurface	Greasy Bend Rd. near Stringtown	\$ 1,241,702	\$ 1,611,007	\$ 1,611,007	Completed
	3117908	Preliminary Engineering	Boggy Depot Rd. near HWY US-75	15,000	-	-	No Activity
	3233304	Reconstruction	Mt. Carmel Rd. East of HWY US-69	1,367,492	-	-	No Activity
	3491705	Contract P.E.	Park Lane Rd. near HWY SH-7	210,000	209,555	42,728	In Progress
Choctaw	3289306	Right of Way	Rock Creek on EW-209	50,000	50,000	29,398	In Progress
	3289307	Utilities	Rock Creek on EW-209	25,000	25,000	-	Encumbered
Latimer	2994506	Right of Way	Jackson Creek on Rolling Hills Rd.	50,000	50,000	24,400	In Progress
	2994507	Utilities	Jackson Creek on Rolling Hills Rd.	25,000	-	-	No Activity
Leflore	2994304	Bridges & Approaches	Brazil Creek on NS-464	1,021,413	1,070,393	1,013,463	In Progress
McCurtain	2546704	Bridges & Approaches	Little River N. of Idabel	3,000,000	3,534,203	1,960,648	In Progress
	3127604	Bridges & Approaches	E. Fork Glover River on NS-461	2,041,000	2,694,020	2,423,051	In Progress
Pittsburg	2388604	Bridges & Approaches	Unnamed Creek on Fairview Rd.	600,000	539,639	362,583	In Progress
	3235804	Resurface	NS-135 Near Blocker	3,013,098	3,100,188	2,846,228	In Progress
	3236106	Right of Way	N. of HWY US-270 in Cabiness	25,000	-	-	No Activity
	3236107	Utilities	N. of HWY US-270 in Cabiness	25,000	-	-	No Activity
Pushmataha	2997006	Right of Way	Turkey Creek on NS-438	50,000	-	-	No Activity
	2997007	Utilities	Turkey Creek on NS-438	50,000	-	-	No Activity
	3121306	Right of Way	Hampton Creek on Miller-Moyer Rd.	25,000	25,000	-	Encumbered
	3121307	Utilities	Hampton Creek on Miller-Moyer Rd.	25,000	-	-	No Activity
Total				\$ 12,859,705	\$ 12,909,005	\$ 10,313,506	

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

**CIRCUIT ENGINEERING DISTRICT #3
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 from Fiscal Year 2022

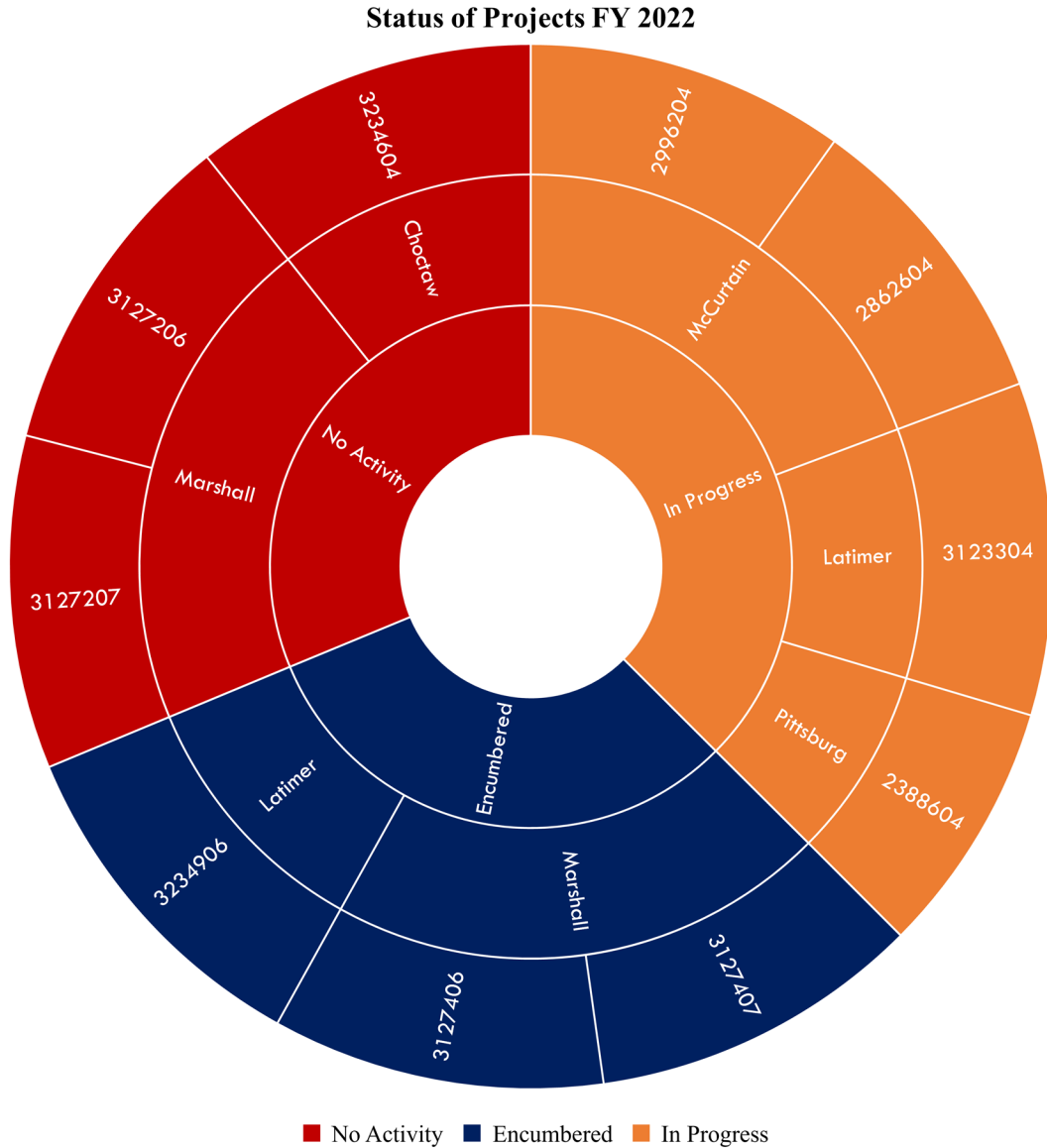
Appendix B details the status of project phases approved by the Circuit Engineering District #3 Board for completion during fiscal year (FY) 2022. These phases were approved as part of the Five Year Construction Work Plan FY-2022 through FY-2026.

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 #3
 APPENDIX B: CIRB FIVE YEAR CONSTRUCTION WORK PLAN
 STATUS OF PROJECTS FY 2022
 FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 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 #3
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
Choctaw	3234604	Reconstruction	Nelson Rd.	\$ 1,000,000	\$ -	\$ -	No Activity
Latimer	3123304	Grade, Drain, Surface	Cravens Rd.	4,400,000	5,652,004	517,168	In Progress
	3234906	Right of Way	Cunneo Tubby Creek	50,000	50,000	-	Encumbered
Marshall	3127206	Right of Way	EW-203	25,000	-	-	No Activity
	3127207	Utilities	EW-203	25,000	-	-	No Activity
	3127406	Right of Way	Texoma Park Rd.	25,000	25,000	-	Encumbered
	3127407	Utilities	Texoma Park Rd.	25,000	25,000	-	Encumbered
McCurtain	2862604	Bridge & Approaches	Bethel Rd.	1,717,93	1,718,048	183,929	In Progress
	2996204	Bridge & Approaches	Rock Creek on D-1756	1,205,854	1,636,978	85,814	In Progress
Pittsburg	2388604	Bridge & Approaches	Fairview Rd.	800,000	539,639	362,583	In Progress
Total				\$ 9,273,785	\$ 9,646,669	\$ 1,149,494	

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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