



CIRCUIT ENGINEERING DISTRICT #8

Operational Audit

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

Cindy Byrd, CPA
State Auditor & Inspector

**CIRCUIT ENGINEERING DISTRICT #8
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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February 20, 2024

**TO THE BOARD OF THE
CIRCUIT ENGINEERING DISTRICT #8**

We present the audit report of the Circuit Engineering District #8 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 #8
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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**CIRCUIT ENGINEERING DISTRICT #8
DISTRICT INFORMATION AND OFFICIALS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

BACKGROUND

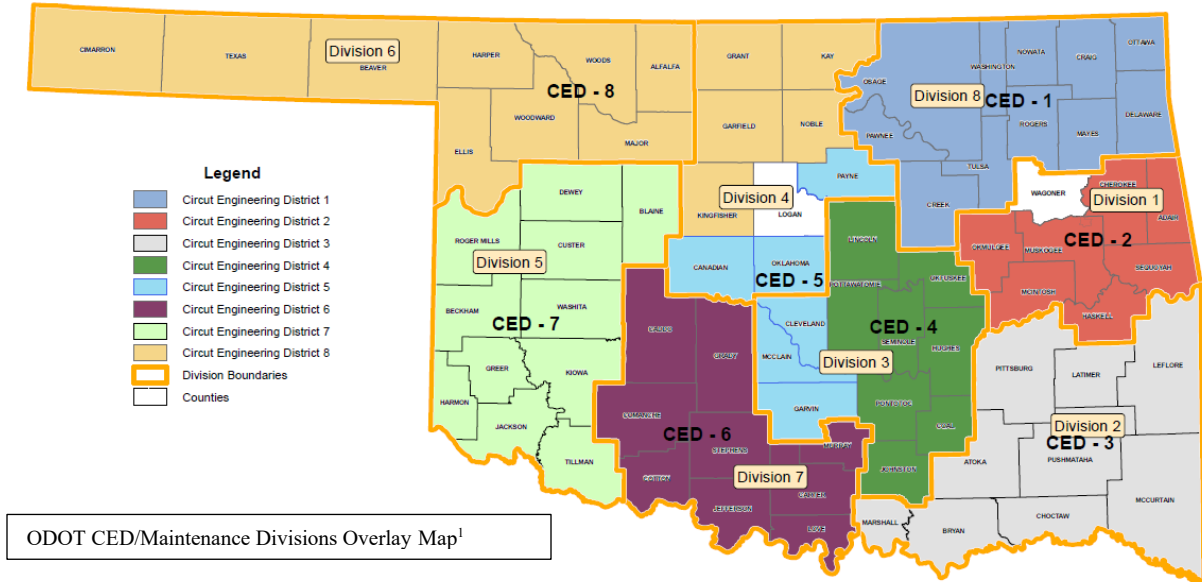
Pursuant to 69 O.S. § 687.1, counties may “create a circuit engineering district with any other county or counties” to allow county governments to “make the most efficient use of their powers [...] that will accord best with geographic, economic, population and other factors influencing the needs and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

- | | |
|----------------|-----------------------------------|
| Max Hess | President, Grant County |
| Marc Bolz | Vice-President, Garfield County |
| Jason Keinholz | Secretary/Treasurer, Noble County |
| Marvin Woodall | Alfalfa County |
| Roy Fleming | Beaver County |
| Danny Bass | Cimarron County |
| Chad Petree | Ellis County |
| Gary Nielsen | Harper County |
| Jason Shanks | Kay County |
| Ray Shimanek | Kingfisher County |
| Travis Darr | Major County |
| Ted Keeling | Texas County |
| John Smiley | Woods County |
| Troy White | Woodward County |

**CIRCUIT ENGINEERING DISTRICT #8
DISTRICT AREA
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



Circuit Engineering District #8 (the District) is comprised of a fourteen-county region, in the northwestern part of the state including: Alfalfa, Beaver, Cimarron, Ellis, Garfield, Grant, Harper, Kay, Kingfisher, Major, Noble, Texas, Woods, and Woodward counties¹.

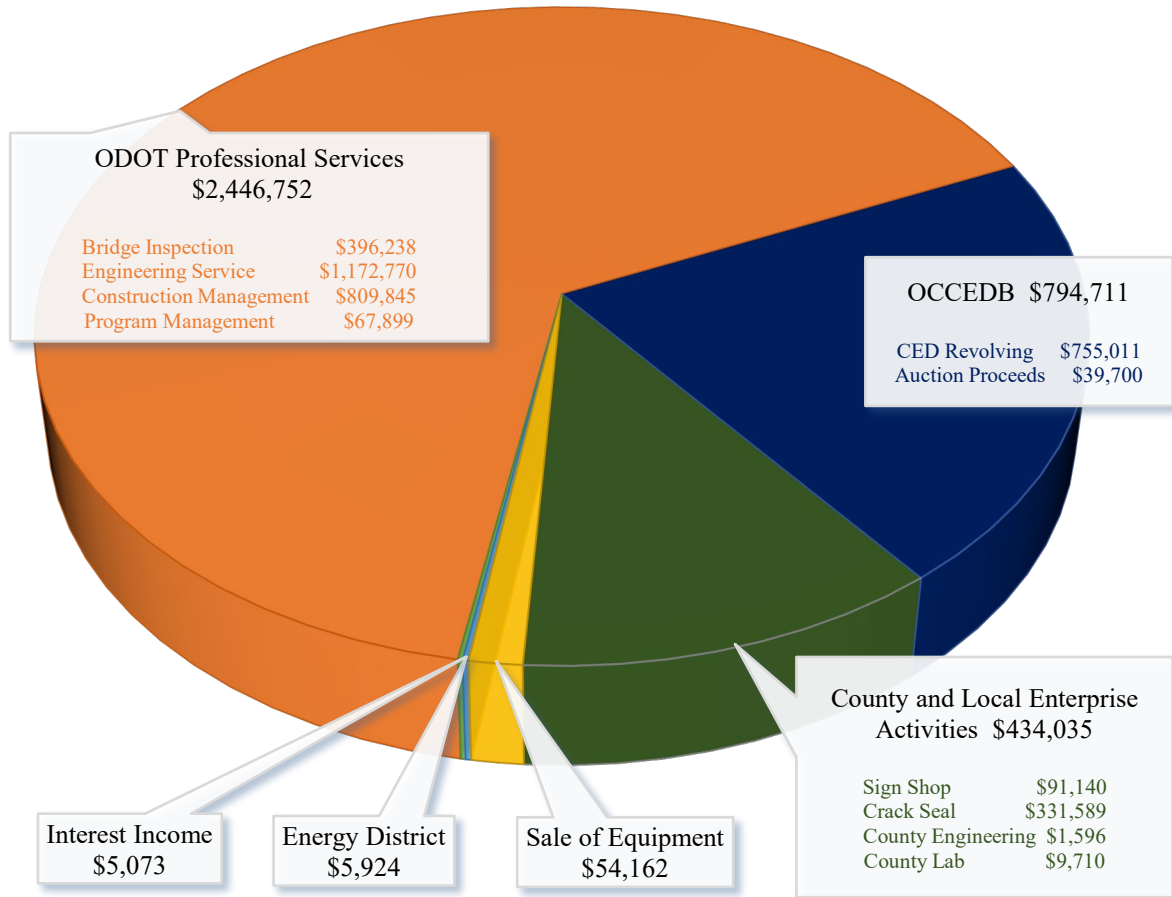
On September 21, 2010, pursuant to the Oklahoma Energy Independence Act, the District created the CED #8 County Energy District Authority (the Authority). The Authority is a public trust as provided for in 60 O.S. §§ 176, et seq.

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

**CIRCUIT ENGINEERING DISTRICT #8
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

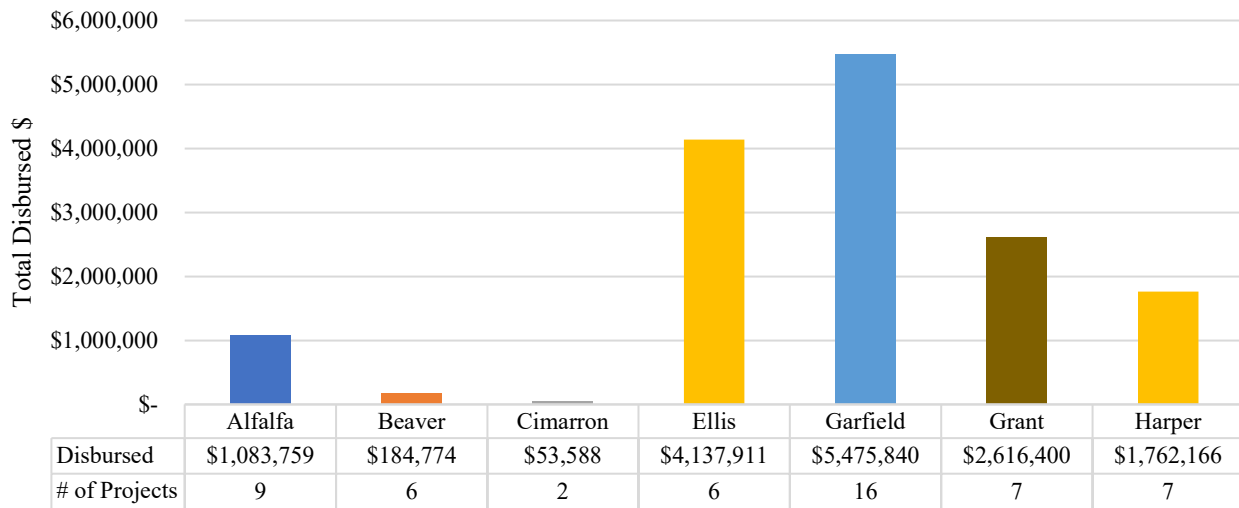


During the period the District collected \$3,740,657 in total revenue. The Oklahoma Department of Transportation (ODOT) proceeds consisting of Professional Service, totaling \$2,446,752 are derived from contractual bridge inspection, engineering services, construction inspection and program management. The Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB) proceeds totaling \$794,711 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 totaling \$434,035 are derived from payments received from member counties for construction services provided by the District, regulatory roadway products, and custom roadway signs. Sale of Equipment proceeds totaling \$54,162 are derived from selling District vehicles to member counties and through auction. Interest income of \$5,073 is derived 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. The remaining \$5,924 is energy district funds that were deposited into the Districts' investment account.

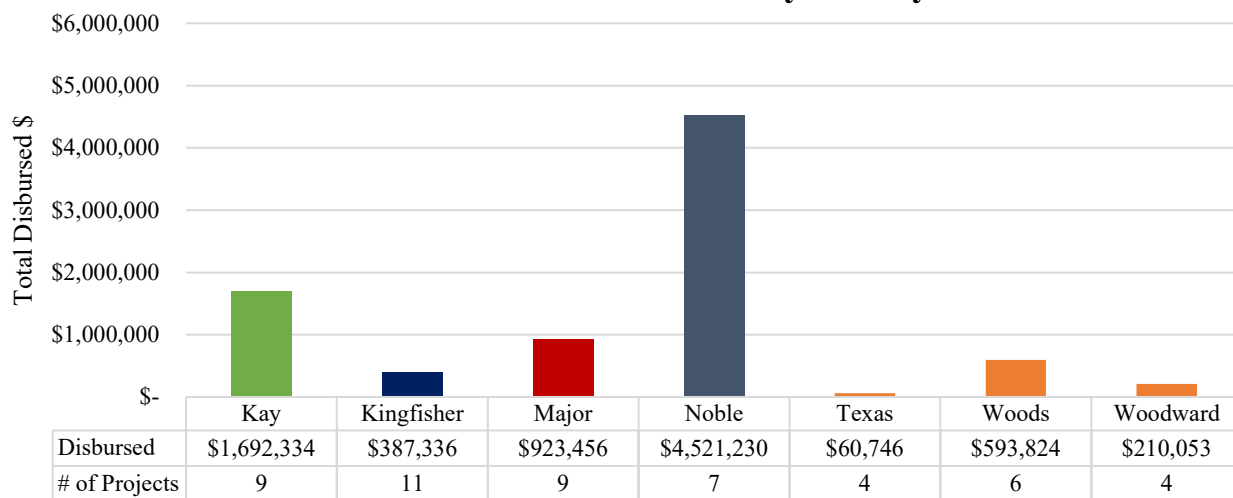
**CIRCUIT ENGINEERING DISTRICT #8
CIRB FUND DISBURSEMENTS BY COUNTY
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Below represents fiscal year 2022 disbursements made from the County Improvements for Roads and Bridges (CIRB) fund for projects in District #8 totaling \$23,703,417. 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

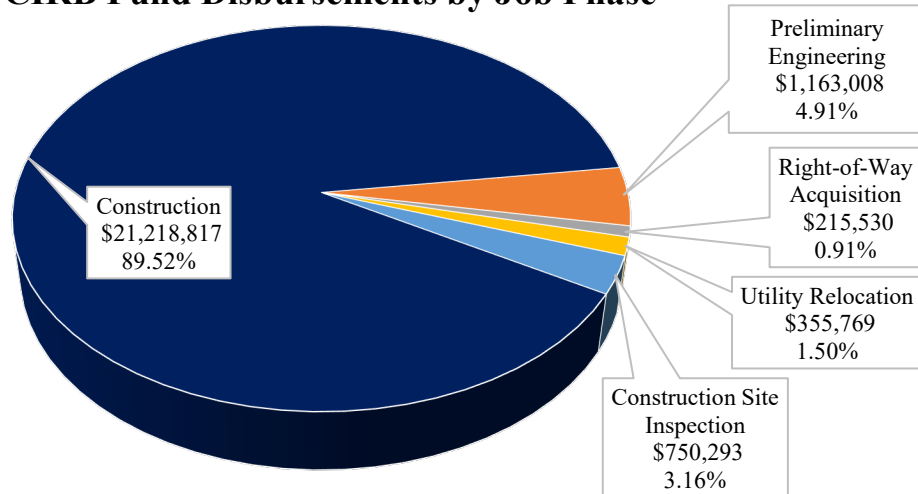


Source: Information provided from ODOT PFS report and the Statewide Accounting System – Summary of Receipts and Disbursement reports and Allotment Budget and Available Cash Reports (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #8
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 #8 totaling \$23,703,417. 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.

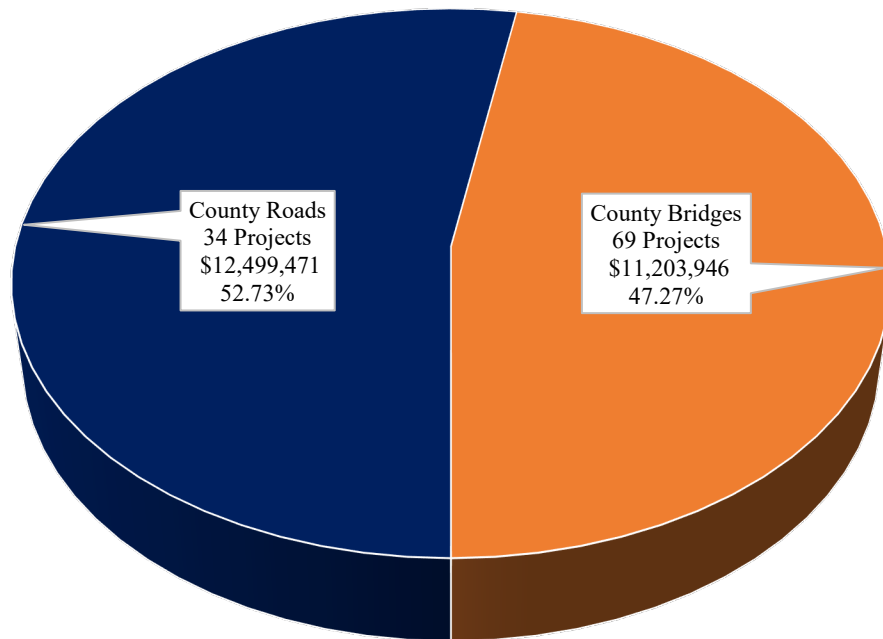
Construction Site Inspection – this job phase consists of oversight of the contractor to ensure the project is built in accordance with specifications, plans, and estimates. These payments are disbursed to the District.

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 #8
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 #8 totaling \$23,703,417. 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 #8
CIRB FUND DISBURSEMENTS BY YEAR ENCUMBERED
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

The following chart depicts the total \$23,703,417 disbursed for County Roads and County Bridge projects for District #8 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
Alfalfa	-	33,971	-	9,000	123,041	812,292	105,455	\$ 1,083,759
Beaver	-	50,727	-	-	-	28,986	105,061	\$ 184,774
Cimarron	-	17,234	-	-	-	36,354	-	\$ 53,588
Ellis	7,083	-	-	10,850	38,810	3,355,204	725,964	\$ 4,137,911
Garfield	9,958	4,291	-	11,577	19,317	4,189,250	1,241,447	\$ 5,475,840
Grant	-	13,133	-	41,880	674,252	1,885	1,885,250	\$ 2,616,400
Harper	-	54,389	-	5,798	4,983	66,000	1,630,996	\$ 1,762,166
Kay	-	347	-	-	54,835	1,077,279	559,873	\$ 1,692,334
Kingfisher	-	21,557	-	63,771	10,000	254,827	37,181	\$ 387,336
Major	-	-	-	23,000	2,166	801,712	96,578	\$ 923,456
Noble	-	8,795	-	-	416,082	4,084,788	11,565	\$ 4,521,230
Texas	-	-	-	-	13,281	47,465	-	\$ 60,746
Woods	-	6,885	20,341	12,908	32,350	473,466	47,874	\$ 593,824
Woodward	10,575	-	-	-	-	176,096	23,382	\$ 210,053
Total	\$ 27,616	\$ 211,329	\$ 20,341	\$ 178,784	\$ 1,389,117	\$ 15,405,604	\$ 6,470,626	\$ 23,703,417

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 #8
PROJECT HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**



FY 2022 Accomplishments:

- 12 ODOT lettings District wide, including 38 bridge replacements and 6 miles of roadway Approximate project construction costs: \$30,441,809.25 (\$20,553,492.90 CIRB & \$4,316,492.64 Federal STP Funds, \$1,440,000.00 County Funds, \$4,131,823.71 Federal Bridge Bundle Grant)

Provided Services

- Provides a Plan to Replace Structurally Deficient Truss Bridges (Funded \$1,942,364)
- Material Request Program for Bridges/Roads (Funded \$814,166.66 in FY 2021, \$4,608,920.64 Total)
- FHWA's Safety Bridge Inspections
- Project Management
- Design on County Roads and Bridges
- Construction Management/Inspection on County Projects
- Material Lab Testing
- Coordinated Used Beam Program
- R/W & Utility Coordination
- Develop Counties' 5 Year Construction Plan
- Implemented a Crack Seal Program for Preventive Maintenance on County Roads
- Sign Shop Producing Traffic and 911 Signs
- Conference/Training Facility for County use and Assisting in Road Scholar Classes



Source: Information provided by Circuit Engineering District #8 (presented for informational purposes).

**CIRCUIT ENGINEERING DISTRICT #8
PRESENTATION OF REVENUES, EXPENDITURES,
AND CASH BALANCES OF DISTRICT FUND
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Presentation of District #8 Fund for the Period of July 1, 2021 through June 30, 2022

	<u>General Fund</u>
Beginning Cash Balance, July 1	\$ 2,292,051
Revenues:	
ODOT Professional Service:	
Bridge Inspection	396,238
Engineering Service	1,172,770
Construction Inspection	809,845
Program Management	67,899
County and Local Enterprise Activities:	
Sign Shop	91,140
Crack Seal	331,589
County Engineering	1,596
County Lab	9,710
OCCEDB:	
CED Revolving	755,011
Auction Proceeds	39,700
Sale of Equipment	54,162
Energy District	5,924
Interest Income	5,073
Total Revenues	3,740,657
Expenditures:	
Maintenance & Operation:	
Advertising	130
Bridge Inspection	4,290
Computer Equipment	3,209
Computer Repairs & Maintenance	10,544

continued on next page

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

**CIRCUIT ENGINEERING DISTRICT #8
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	
Construction Inspection	54,728
Crack Seal Expense	39,973
Fuel	49,388
Lab Repairs & Maintenance	12,443
Legal & Accounting	8,000
Materials Request Program	789,167
Meals	2,261
Monthly Meeting Expenses	3,752
Motels	7,890
Office Building Rent	15,000
Office Expense	21,135
SIG/SIF Insurance	19,758
Sign Shop	29,044
Software	15,926
Telephone & Utilities	20,452
Training	2,664
Vehicle Repairs & Maintenance	20,719
Capital Assets:	
Equipment	1,670
Lab	2,633
Vehicle	122,662
Personal Expense:	
Employee Benefits	3,450
Salaries - Engineering	1,079,547
Retirement - 10%	97,558
Salaries	1,228,285
Wage Garnishment & Support Payments	14,295
Insurance - Other	211,361
Travel:	
Fuel, Meals, and Mileage	1,539
Total Expenditures	3,893,473
Ending Cash Balance, June 30	\$ 2,139,235

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

**CIRCUIT ENGINEERING DISTRICT #8
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 #8 General Fund – the General Fund is the primary operating fund of the District and is used to account for all activities except those legally or administratively required to be accounted for in other funds.

**CIRCUIT ENGINEERING DISTRICT #8
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 #8
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 #8
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 were 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 \$3,727,125 in monies (99.64% of total monies) received from the Oklahoma Cooperative Circuit Engineering Districts Board (OCCEDB), Oklahoma Department of Transportation (ODOT), and County and Local Governments. Monies were entered 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 \$105,754 representing 3.64% of revenues billed in the population tested.

FINDINGS AND RECOMMENDATIONS

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

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

- The District does not have a policy for determining ODOT billing rates, sign shop prices, or lab testing rates.
- The District does not review or approve the Task Orders or Supplement to Task Orders.
- One employee performs all accounting functions in the District’s accounting software.
- The District and ODOT entered into Supplement 8 of Agreement 2174 on May 23, 2022, which is after the agreement expiration date of March 10, 2022.

Further, it was noted that of the two-hundred thirty-four (234) payments remitted by ODOT during fiscal year 2022, totaling \$2,315,932; one hundred twelve (112) payments totaling \$815,779 had work performed and billed outside of the agreement’s expiration date. Five (5) payments, totaling \$77,333, the dates of work were unable to be determined due to lack of documentation.

**CIRCUIT ENGINEERING DISTRICT #8
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 an agreement that expired on December 10, 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	Unable to Determine
1434D	12/10/2012	12/10/2015	\$ 180,579	\$ -
1747D	3/4/2016	3/4/2018	318,668	-
2002D	3/20/2018	3/20/2018	210,324	-
2174	3/10/2020	3/10/2022	106,208	77,333
Totals			\$ 815,779	\$ 77,333

After testing a random sample of twenty-nine (29) invoices, the following was noted:

- Three (3) invoices billed did not have proper documentation totaling \$410.
- One (1) invoice billed to ODOT included hours worked by an employee not authorized on the Task Order, totaling \$2,550; and mileage billed but not supported by adequate documentation totaling \$501.

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

- The District determines and documents standardized charges for goods and services.
- Invoices are supported by adequate documentation.
- 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:

- 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 Supplement to Task Orders.

**CIRCUIT ENGINEERING DISTRICT #8
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

Management Response:

CED Board Chairman: The District's professional services were provided and billed under the practices established by the Oklahoma Department of Transportation (ODOT). We will work with ODOT to comply with any additional requirements or changes in policy due to the effective dates for the agreements not coinciding with the task orders and work performed.

Additionally, the District Board will review and approve ODOT billing rates, sign shop prices, lab testing rates, task orders and supplemental task orders. The District will ensure adequate documentation is maintained for services provided. The District has furnished documentation to the auditor's office to address the internal controls issues.

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.

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.

**CIRCUIT ENGINEERING DISTRICT #8
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

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.

ODOT Agreements outline the requirements for documentation, retention of records and effective dates.

Other Item(s) Noted:

Although not considered significant to the audit objectives, we feel the following issue should be communicated to management.

FINDINGS AND RECOMMENDATIONS

Finding 2022-002 – Noncompliance Over Comingling of Funds

Condition: While reviewing documentation, it was noted that \$5,924 of Circuit Engineering District #8 Energy District trust funds were deposited into the District investment account. Further inquiry disclosed the Energy District closed out their bank account because it was collecting fees for being dormant; therefore,

**CIRCUIT ENGINEERING DISTRICT #8
OBJECTIVE AND RESULTS OF OPERATIONAL AUDIT
FOR THE PERIOD OF JULY 1, 2021 THROUGH JUNE 30, 2022**

they decided to deposit it into the District account. However, comingling of these funds are not allowed per 60 O.S. § 176.1(D).

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the District's funds are not comingled with another entity's monies. Additionally, fees were assessed and charged on a dormant bank account due to the Energy District not having activity.

Effect of Condition: This condition resulted in noncompliance with 60 O.S. § 176.1(D). Also, this condition resulted in misappropriation of funds, misstated financial reports, and comingling of funds.

Recommendation: OSAI recommends management develop policies and procedures to ensure District funds are not comingled with other entities. Also, OSAI recommends the Energy District consider dissolving if no activity continues to occur.

Management Response:

CED Board Chairman:

The District has been advised that the Circuit Engineering District #8 Energy District trust has met and chose to dissolve. The Energy District is currently working towards dissolving and anticipates the process to be complete on or before June 30, 2024.

Criteria: Title 60 O.S. § 176.1(D) states "Except where the provisions of the trust indenture or of Section 176 et seq. of this title, or of any other law written specifically to govern the affairs of public trusts, expressly requires otherwise, the affairs of the public trust shall be separate and independent from the affairs of the beneficiary in all matters or activities authorized by the written instrument creating such public trust including, but not limited to, the public trust's budget, expenditures, revenues and general operation and management of its facilities or functions; provided, that either the public trust or the beneficiary may make payment of money to the other unless prohibited by the written instrument creating such public trust or by existing state law."

**CIRCUIT ENGINEERING DISTRICT #8
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 #8 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.

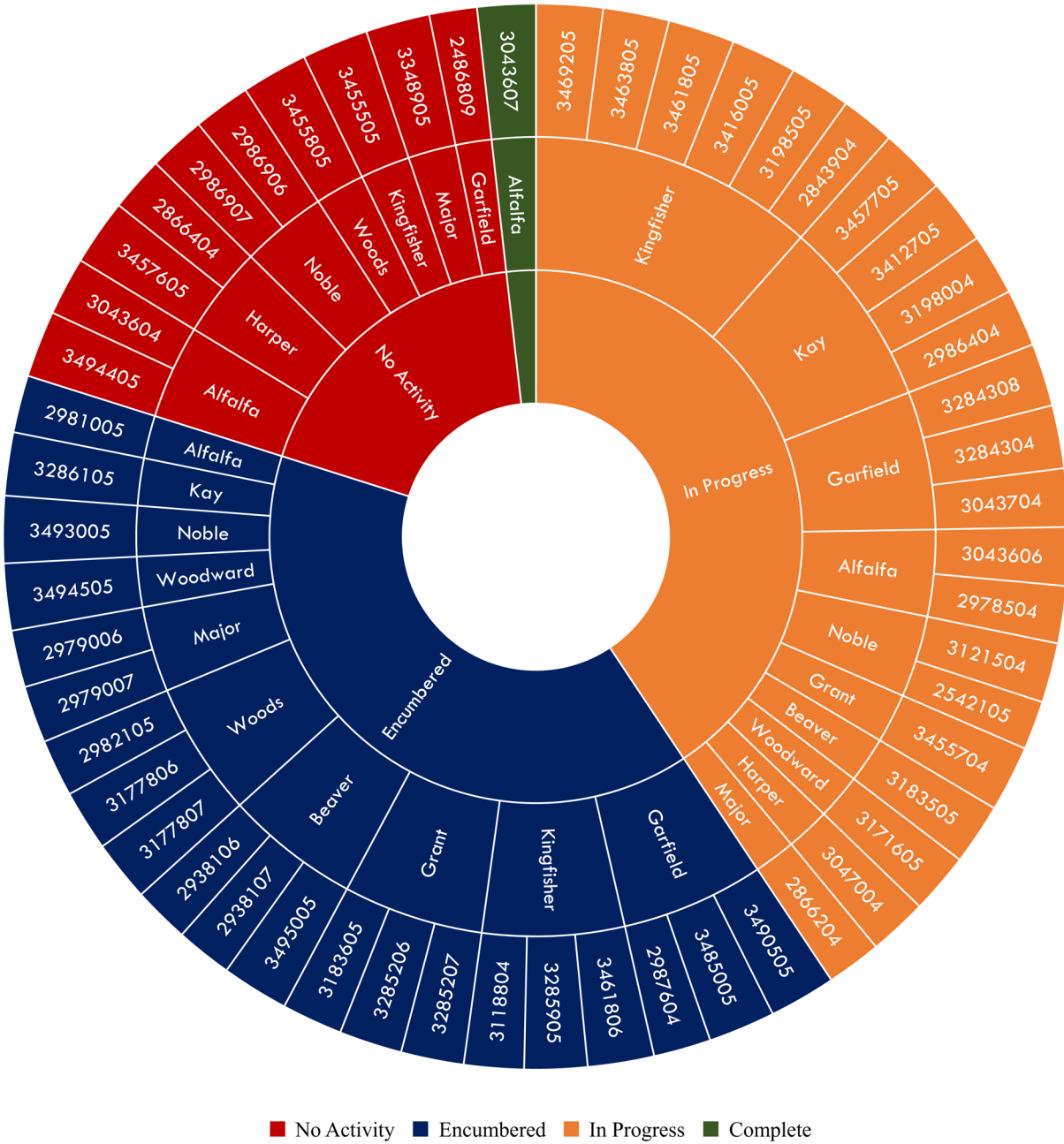
The charts detail the status of each construction phase at June 30, 2022, as to the following:

- 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 #8
 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 SFY-2021 through SFY-2025](#) and Oklahoma Department of Transportation CIRB Project Information report.

CIRCUIT ENGINEERING DISTRICT #8
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
Alfalfa	2978504	Bridge & Approaches	East Clay Creek on EW-30 near Carmen	\$ 800,000	\$ 879,529	\$ 873,965	In Progress
	2981005	Contract P.E.	EW-24 over unnamed creek west of SH-8	75,000	73,234	-	Encumbered
	3043604	Bridge & Approaches	EW-29 over West Clay Creek	500,000	-	-	No Activity
	3043606	Right of Way	EW-29 over West Clay Creek	10,000	23,262	19,685	In Progress
	3043607	Utilities	EW-29 over West Clay Creek	10,000	17,081	17,081	Complete
	3494405	Contract P.E.	Big Sandy Creek on NS-2660	75,000	-	-	No Activity
Beaver	2938106	Right of Way	NS-145 over North Fork Kiowa Creek	10,000	10,000	-	Encumbered
	2938107	Utilities	NS-145 over North Fork Kiowa Creek	10,000	10,000	-	Encumbered
	3183505	Contract P.E.	EW-030 over Kiowa Creek	100,000	112,916	10,900	In Progress
	3495005	Contract P.E.	Mexico Creek on EW-20	75,000	83,186	-	Encumbered
Garfield	2486809	Resurface	EW-40 from SH-15 to NS-305	1,000,000	-	-	No Activity
	2987604	Bridge & Approaches	EW-46 over Turkey Creek	657,200	1,117,009	-	Encumbered
	3043704	Bridge & Approaches	EWS-296 over Red Rock Creek	700,000	988,036	949,036	In Progress
	3043707	Utilities	EWS-296 over Red Rock Creek	10,000	-	-	*
	3284304	Grade, Drain & Surface	Southgate Road from US-81 to 16th	3,000,000	3,752,183	3,305,069	In Progress
	3284308	Grade, Drain & Surface	Southgate Road from 16th St. to 30th St.	1,368,831	2,727,891	921,317	In Progress
	3485005	Contract P.E.	Emergency Flooding Repairs E-48 Road	55,000	57,154	-	Encumbered
	3490505	Contract P.E.	Wild Horse Creek on EW-320	75,000	83,186	-	Encumbered

Continued to next page

*Job Piece #3043707 in Garfield County utility relocation was encumbered in FY 2021; however, this encumbrance was cancelled due to not needing to relocate the utilities.

Source: Information provided from [5 Year Construction Work Plan SFY-2021 through SFY-2025](#) and Oklahoma Department of Transportation CIRB Project Information report.

CIRCUIT ENGINEERING DISTRICT #8
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
Grant	3183605	Contract P.E.	NS-283 over Sand Creek near Nash	75,000	88,239	-	Encumbered
	3285206	Right of Way	NS-301 over unnamed Creek near Salt Fork	25,000	25,000	-	Encumbered
	3285207	Utilities	NS-301 over unnamed Creek near Salt Fork	25,000	25,000	-	Encumbered
	3455704	Bridge & Approaches	Bundle of 34 County Bridges	6,939,000	11,704,854	1,860,132	In Progress
Harper	2866404	Grade, Drain, Bridge & Surface	NS-198/199 beginning at EW-27 (Phase I)	3,001,000	-	-	No Activity
	3047004	Bridge & Approaches	NS-195 over Sand Creek near Buffalo	800,000	-	-	In Progress *
	3457605	Contract P.E.	EW-30 over Lodgepole Creek	60,000	-	-	No Activity
Kay	2986404	Bridge & Approaches	NS-312 over Sand Creek	500,000	635,457	504,531	In Progress
	3198004	Bridge & Approaches	EW-23 over Deer Creek	1,000,000	1,065,919	1,045,066	In Progress
	3286105	Contract P.E.	EW-9 from NS-327 to US-77	200,000	231,394	-	Encumbered
	3412705	Contract P.E.	Flooding Damage Stateline Road	55,000	80,949	15,000	In Progress
	3457705	Contract P.E.	Hubbard Road EW-18 and NW-328.6	75,000	60,004	11,000	In Progress
Kingfisher	2843904	Bridge & Approaches	EW -67 over Turkey Creek	800,000	833,958	798,511	In Progress
	3118804	Bridge & Approaches	EW-88 over Uncle John Creek	1,000,000	1,500,473	-	Encumbered
	3198505	Contract P.E.	EW-72 over unnamed creek near Loyal	70,000	63,686	34,004	In Progress
	3285905	Contract P.E.	Bridge on NS-274	100,000	83,186	-	Encumbered
	3416005	Contract P.E.	Emergency Flooding Damage E-70	55,000	53,554	82	In Progress
	3455505	Contract P.E.	Emergency Relief Projects Engineering	500,000	-	-	No Activity
	3461805	Emergency Relief	Lemon Road at Kingfisher Creek	200,000	175,108	27,662	In Progress
	3461806	Right of Way	Lemon Road at Kingfisher Creek	100,000	100,000	-	Encumbered
	3463805	Contract P.E.	E-730 at Dover Crescent Road	55,000	53,554	109	In Progress
	3469205	Contract P.E.	Dover Crescent Road	55,000	53,554	191	In Progress

*Job Piece # 3047004 is in progress through a joint letting with Job Piece # 3047004, total amounts encumbered and disbursed are presented in Appendix B

Continued to next page

Source: Information provided from [5 Year Construction Work Plan SFY-2021 through SFY-2025](#) and Oklahoma Department of Transportation CIRB Project Information report.

CIRCUIT ENGINEERING DISTRICT #8
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
Major	2866204	Resurface	EW-57 beginning at NS-233 to EW-58	4,500,000	6,985,195	1,117	In Progress
	2979006	Right of Way	EW-43 over unnamed creek	10,000	10,000	-	Encumbered
	2979007	Utilities	EW-43 over unnamed creek	10,000	10,000	-	Encumbered
	3348905	Utilities	Cottonwood Creek near Orienta	75,000	-	-	No Activity
Noble	2542105	Grade, Drain & Surface	NS-327 (Phase III)	3,800,000	3,818,322	3,443,725	In Progress
	2986906	Right of Way	EW-45 over unnamed creek	10,000	-	-	No Activity
	2986907	Utilities	Cottonwood Creek near Orienta	10,000	-	-	No Activity
	3121504	Bridge & Approaches	NS-317 over Stillwater Creek	600,000	697,164	640,630	In Progress
	3493005	Contract P.E.	Bear Creek on NS-3360	75,000	107,855	-	Encumbered
Woods	2982105	Contract P.E.	EW-18 over Little Eagle Chief Creek	75,000	82,159	-	Encumbered
	3177806	Right of Way	EW-3 over unnamed Creek near Avard	25,000	25,000	-	Encumbered
	3177807	Utilities	EW-3 over unnamed Creek near Avard	25,000	25,000	-	Encumbered
	3455805	Contract P.E.	Emergency Relief Engineering	150,000	-	-	No Activity
Woodward	3171605	Contract P.E.	EW-51 near Ellis CL (Phase III)	100,000	154,216	37,300	In Progress
	3494505	Contract P.E.	Unnamed creek on NS-2130 south of EW-140	70,000	83,186	-	Encumbered
Total				\$ 33,756,031	\$ 38,766,653	\$ 14,516,113	

Source: Information provided from [5 Year Construction Work Plan SFY-2021 through SFY-2025](#) and Oklahoma Department of Transportation CIRB Project Information report.

**CIRCUIT ENGINEERING DISTRICT #8
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 #8 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 #8
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
Alfalfa	3043604	Bridge & Approaches	EW-29 over West Clay Creek	\$ 600,000	\$ -	\$ -	No Activity
	3043606	Right of Way	EW-29 over West Clay Creek	10,000	23,262	19,685	In Progress
	3043607	Utilities	EW-29 over West Clay Creek	10,000	17,081	17,081	Completed
	3046706	Right of Way	NS-254 over Dry Creek	10,000	10,000	-	Encumbered
	3046707	Utilities	NS-254 over Dry Creek	10,000	10,000	-	Encumbered
	3112704	Bridge & Approaches	EW-26 over West Clay Creek	850,000	-	-	No Activity
	3112706	Right of Way	EW-02 over West Clay Creek	10,000	10,000	-	Encumbered
	3112707	Utilities	EW-02 over West Clay Creek	10,000	10,000	-	Encumbered
	3541505	Contract P.E.	NS252 over Little Mule Creek	100,000	118,379	-	Encumbered
	3542605	Contract P.E.	NS-2550 at 0315	55,000	60,874	-	Encumbered
Beaver	2938104	Bridge & Approaches	NS-145 over North Fork Kiowa Creek	800,000	765,097	47,739	In Progress
	2938106	Right of Way	NS-145 over North Fork Kiowa Creek	10,000	10,000	-	Encumbered
	2938107	Utilities	NS-145 over North Fork Kiowa Creek	10,000	10,000	-	Encumbered
	3113406	Right of Way	NS-158 over Beaver River	25,000	25,000	-	Encumbered
	3113407	Utilities	NS-158 over Beaver River	10,000	10,000	-	Encumbered
	3541705	Contract P.E.	EW-10	200,000	203,598	-	Encumbered
Ellis	3112804	Bridge & Approaches	NS-181 over Otter Creek	380,628	736,086	725,964	In Progress
	3113606	Right of Way	EW-56 over Willow Creek	10,000	10,000	-	Encumbered
	3113607	Utilities	EW-56 over Willow Creek	10,000	10,000	-	Encumbered
	3495705	Contract P.E.	Unnamed Creek on NS-173	60,000	85,987	-	Encumbered
	3542305	Contract P.E.	EW 56	150,000	199,654	-	Encumbered

Continued to next page

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 #8
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
Garfield	2486809	Resurface	Co. Rd. EW-40	1,600,000	-	-	No Activity
	2867906	Right of Way	NS-282	100,000	100,000	-	Encumbered
	2867907	Utilities	NS-282	100,000	100,000	-	Encumbered
	2987306	Right of Way	NS-295 over Skeleton Creek	10,000	10,000	-	Encumbered
	2987307	Utilities	NS-295 over Skeleton Creek	10,000	10,000	-	Encumbered
	2987604	Bridge & Approaches	EW-46 over Turkey Creek	850,000	1,117,009	-	Encumbered
	3121004	Bridge & Approaches	EW-48 over Turkey Creek	850,000	968,671	173,994	In Progress
	3180806	Right of Way	EW-56 over Bitter Creek	10,000	10,000	-	Encumbered
	3180807	Utilities	EW-56 over Bitter Creek	10,000	10,000	-	Encumbered
	3284308	Grade, Drain & Surface	16th St.	2,400,000	2,727,891	921,317	In Progress
	3456705	Contract P.E.	Skeleton Creek on Fox Dr.	90,000	100,518	-	Encumbered
	3485005	Contract P.E.	E-48 RD at N-307.5	55,000	57,154	-	Encumbered
Grant	3122104	Bridge & Approaches	NS-2770 over Sand Creek	800,000	-	-	No Activity
	3455704	Bridge & Approaches	34 Bridge Bundle	6,939,000	11,704,854	1,860,132	In Progress
Harper	2866404	Grade, Drain, Bridge & Surface	NS-198/199	3,973,160	-	-	No Activity
	2983104	Bridge & Approaches	NS-181 over Redoubt Creek	800,000	1,983,074	1,504,496	In Progress
	3047004	Bridge & Approaches	NS-195 over Sand Creek	800,000			
	3456605	Contract P.E.	Sand Creek on NS-1970	75,000	122,879	-	Encumbered
	3457605	Contract P.E.	EW-30 over Lodgepole Creek	60,000	-	-	No Activity

Continued to next page

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 #8
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
Kay	2508513	Right of Way	Phase III Peckham Rd.	35,000	35,000	-	Encumbered
	2508514	Road	Phase III Peckham Rd.	45,000	45,000	-	Encumbered
	2986404	Bridge & Approaches	NS-312 over Sand Creek	500,000	635,457	504,531	In Progress
	3453506	Right of Way	Hubbard Rd. over Chikaskia River	100,000	-	-	No Activity
	3453507	Utilities	Hubbard Rd. over Chikaskia River	100,000	-	-	No Activity
	3457506	Right of Way	Hubbard Rd.	25,000	25,000	-	Encumbered
	3457507	Utilities	Hubbard Rd.	25,000	25,000	-	Encumbered
	3494005	Contract P.E.	Bitter Creek on Bender Rd.	100,000	100,518	-	Encumbered
	3453505	Contract P.E.	Hubbard Rd. over Chikaskia River	600,000	53,334	51,460	In Progress
Kingfisher	3118804	Bridge & Approaches	EW-88 over Uncle John Creek	1,000,000	1,500,473	-	Encumbered
	3198504	Bridge & Approaches	EW-72 over Treaty Creek	900,000	922,368	-	Encumbered
	3198506	Right of Way	EW-72 over Treaty Creek	10,000	10,000	-	*
	3198507	Utilities	EW-72 over Treaty Creek	10,000	10,000	-	*
	3285106	Right of Way	EW-73	50,000	50,000	-	Encumbered
	3285107	Utilities	EW-73	50,000	50,000	-	Encumbered
	3286005	Contract P.E.	Cottonwood Creek	90,000	100,518	-	Encumbered
	3416305	Contract P.E.	E-70 at N-291.2	55,000	57,154	-	Encumbered
	3489605	Contract P.E.	N-297 Rd. at E-71.8	55,000	57,154	-	Encumbered
Major	2866204	Resurface	EW-57	5,000,000	6,985,195	1,117	In Progress
	2979006	Right of Way	EW-43 over Unnamed Creek	10,000	10,000	-	Encumbered
	2979007	Utilities	EW-43 over Unnamed Creek	10,000	10,000	-	Encumbered
	3115806	Right of Way	EW-458	100,000	-	-	No Activity
	3115807	Utilities	EW-458	100,000	-	-	No Activity
	3348905	Contract P.E.	Cottonwood Creek	75,000	-	-	No Activity
	3349105	ODOT P.E.	N-2520 over Cottonwood Creek	75,000	-	-	No Activity
	3542405	Contract P.E.	EW-53	150,000	-	-	No Activity

Continued to next page

*Job Piece # 3198506 & 3198507 encumbrances were cancelled due to not needing to acquire right of way and relocate utilities.

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 #8
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
Noble	3194904	Bridge & Approaches	EW-36 over Bunch Creek	800,000	1,043,333	-	Encumbered
	3494305	Contract P.E.	Unnamed Creek on EW-580	70,000	90,248	-	Encumbered
	3541405	Contract P.E.	Red Rock Rd.	75,000	74,038	-	Encumbered
Texas	3496105	Contract P.E.	Beaver River on NS-77	120,000	147,379	-	Encumbered
Woods	2982105	Contract P.E.	EW-18 over Little Eagle Chief Creek	75,000	82,159	-	Encumbered
	3049208	Grade & Drain	NS-237	4,573,160	-	-	No Activity
Woodward	2846004	Resurface	EW-51	4,273,160	-	-	No Activity
	2846006	Right of Way	EW-51	100,000	100,000	-	Encumbered
	2846007	Utilities	EW-51	40,000	40,000	-	Encumbered
Total				\$ 42,259,108	\$ 33,606,396	\$ 5,827,516	

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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