



Transmitted via e-mail

November 27, 2013

Ms. Michele Meadows, Assistant Director of Administration (Acting)  
Office of Traffic Safety  
2208 Kausen Drive, Suite 300  
Elk Grove, CA 95758

Dear Ms. Meadows:

**Final Report—Chula Vista Police Department, Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Chula Vista Police Department's grant AL1189 for the period October 1, 2010 through September 30, 2011.

The enclosed report is for your information and use. Because there were no audit findings or issues requiring a response, we are issuing the report as final.

We appreciate the assistance and cooperation of the City of Chula Vista. If you have questions regarding this report, please contact Frances Parmelee, Manager, or Robert Scott, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

Richard R. Sierra, CPA  
Acting Chief, Office of State Audits and Evaluations

Enclosure

cc: Mr. David Doucette, Assistant Director of Operations, Office of Traffic Safety  
Ms. Julie Schilling, Regional Coordinator, Office of Traffic Safety  
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety  
Ms. Debbie Hrepich, Associate Accounting Analyst, Office of Traffic Safety  
Mr. Edward Chew, Administrative Services Manager, City of Chula Vista  
Mr. Gary Wedge, Captain, City of Chula Vista Police Department  
Mr. Henry Martin, Sergeant, City of Chula Vista Police Department  
Mr. Jonathan Alegre, Principal Analyst, City of Chula Vista Police Department

# AUDIT REPORT

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## City of Chula Vista Police Department Grant Agreement AL1189



<http://www.10news.com/news/chula-vista-to-conduct-dui-checkpoint-053113>

Prepared By:  
Office of State Audits and Evaluations  
Department of Finance

## **MEMBERS OF THE TEAM**

Frances Parmelee, CPA  
Manager

Robert Scott, CPA, CGMA  
Supervisor

Staff  
Alice Yip

Final reports are available on our website at <http://www.dof.ca.gov>

You can contact our office at:

Department of Finance  
Office of State Audits and Evaluations  
915 L Street, 6<sup>th</sup> Floor  
Sacramento, CA 95814  
(916) 322-2985

# BACKGROUND, SCOPE, METHODOLOGY AND RESULTS

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## **BACKGROUND**

The Office of Traffic Safety's (OTS) mission is to effectively and efficiently administer traffic safety grant funds to reduce traffic deaths, injuries, and economic loss. OTS implements its mission by awarding grants to local and state public agencies from several federal government funding sources. The ten priority areas of concentration for grant funding include the following: Alcohol-Impaired Driving, Distracted Driving, Drug-Impaired Driving, Occupant Protection, Pedestrian and Bicycle Safety, Traffic Records, Emergency Medical Services, Roadway Safety, Police Traffic Services, and Motorcycle Safety.<sup>1</sup>

The City of Chula Vista (City) received a \$486,539 grant from OTS to participate in the California Avoid Campaign. The goal of the awareness campaign is to inform drivers about increased enforcement periods and warn them that the only way to "avoid" law enforcement officers is to drive sober. Using the City's Police Department Traffic Unit and the San Diego County's South Bay Branch District Attorney's Office, the grant funded an expansion of its vertical prosecution of traffic program. The awareness campaign focused on felony and repeat "Driving Under the Influence" (DUI) offenders involving drivers under the age of 21. The awareness campaign used publicized DUI checkpoints, DUI saturation patrols, warrant service operations, court string operations, and minor-in-possession operations to inform the public of the consequences of drinking and driving.<sup>2</sup>

## **SCOPE**

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL1189 for the period October 1, 2010 through September 30, 2011

The audit objectives were to determine whether the City's grant expenditures claimed were in compliance with applicable laws, regulations, and grant requirements; and to determine whether the grant objectives were completed as required. We did not assess the efficiency or effectiveness of program operations.

The City's management is responsible for ensuring accurate financial reporting and compliance with applicable laws, regulations, and grant requirements. OTS is responsible for the state-level administration of the grant program.

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<sup>1</sup> Excerpts from [www.OTS.ca.gov](http://www.OTS.ca.gov).

<sup>2</sup> Excerpts from grant agreement AL1189.

## METHODOLOGY

To determine whether grant expenditures were in compliance with applicable laws, regulations, and the grant requirements; and if the grant objectives were completed as required, we performed the following procedures:

- Interviewed key personnel to obtain an understanding of grant-related internal controls.
- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the City's accounting records, invoices, and bank transactions.
- Selected a sample of claimed expenditures and determined whether they were allowable, grant-related, incurred within the grant period, supported by accounting records, and properly recorded.
- Evaluated whether other revenue sources were used to reimburse expenditures claimed for reimbursement under the grant agreement.
- Evaluated whether a sample of grant objectives was met based on a review of supporting documents.

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

## RESULTS

The results of the audit are based on our review of documentation, other information made available to us, and interviews with staff directly responsible for administering grant funds.

Based on the procedures performed, the grant expenditures claimed were in compliance with the requirements of the grant agreement and grant objectives were completed as required. The Schedule of Claimed Amounts is presented in Table 1.

**Table 1: Schedule of Claimed Amounts**

<b>Grant Agreement AL1189</b>	
<b>Category</b>	<b>Claimed<sup>3</sup></b>
Personnel Costs	\$ 143,860
Contractual Services	242,011
Other Direct Costs	5,394
<b>Total Expenditures</b>	<b>\$ 391,265</b>

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<sup>3</sup> OTS awarded \$486,539 and the City claimed \$391,265.