



Transmitted via e-mail

May 29, 2013

Ms. Kim Garcia, Assistant Director of Administration
Office of Traffic Safety
2208 Kausen Drive, Suite 300
Elk Grove, CA 95758-7115

Dear Ms. Garcia:

Final Report—City of Santa Fe Springs, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Santa Fe Springs' (City) DUI Enforcement and Awareness Program grant AL1003 for the period October 1, 2009 through September 30, 2010.

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. This report will be placed on our website.

We appreciate the assistance and cooperation of the City. If you have any questions regarding this report, please contact Susan Botkin, Manager, or Sherry Ma, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

David Botelho, CPA
Chief, Office of State Audits and Evaluations

Enclosure

cc: Ms. Deborah Hrepich, Associate Accounting Analyst, Office of Traffic Safety
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Ms. Karen Coyle, Regional Coordinator, Office of Traffic Safety
Mr. Dino Torres, Director of Police Services, City of Santa Fe Springs
Mr. Jose Gomez, Director of Finance, City of Santa Fe Springs
Mr. Rod Hill, City Controller, Director of Human Resources, City of Whittier
Ms. Monica Lo, Assistant City Controller, City of Whittier
Mr. Gary Baker, Management Analyst II, City of Whittier

AUDIT REPORT

City of Santa Fe Springs DUI Enforcement and Awareness Program Grant Agreement AL1003



Santa Fe Springs DUI Checkpoint
Source: City of Whittier

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

MEMBERS OF THE TEAM

Susan Botkin, CGFM
Manager

Sherry Ma, CRP
Supervisor

Staff
Catherina Liemola
Bryan Nguyen

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, 6th Floor
Sacramento, CA 95814
(916) 322-2985

BACKGROUND, SCOPE, METHODOLOGY AND RESULTS

BACKGROUND

The Office of Traffic Safety (OTS) is charged with the responsibility of obtaining and distributing federal funds in an effort to carry out the direction of the National Highway Traffic Safety Act. The federal funds are designed to mitigate traffic safety problems as defined by the Highway Safety Plan. Currently, there are eight program priority areas earmarked for grant funding: Alcohol and Other Drugs, Occupant Protection, Pedestrian and Bicycle Safety, Emergency Medical Services, Traffic Records, Roadway Safety, Motorcycle Safety, and Police Traffic Services. OTS allocates funds to local government agencies to implement these programs via grant awards¹.

The City of Santa Fe Springs (City) received a \$111,290 grant from OTS to reduce the number of persons killed and injured in alcohol involved crashes. The City contracted with the City of Whittier to perform DUI/Driver's License checkpoints and DUI saturation patrols. In addition, the program aimed to develop a "Hot Sheet" program and conduct stakeout operations, court sting operations, and warrant service details targeting repeat DUI offenders. Through warrant service details, the police department will target repeat DUI violators who fail to appear in court or violate probation. These strategies are designed to earn media attention thus enhancing the overall department effect.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL1003 for the period October 1, 2009 through September 30, 2010.

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.

¹ Excerpts from www.OTS.ca.gov

² Excerpts from grant agreement AL1003.

METHODOLOGY

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

- Interviewed key personnel to obtain an understanding of the grant-related internal controls.
- Examined grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the City's and subcontractor's accounting records, contracts, personnel documents, and vendor invoices.
- Selected a sample of expenditures to determine if costs were allowable, grant-related, incurred within the grant period, supported by accounting records, and properly recorded.
- Performed procedures to determine if other revenue sources were used to reimburse expenditures already reimbursed with grant funds.
- Evaluated whether a sample of grant objectives required by the grant agreement were met.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit 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

Grant Agreement AL1003	
Category	Claimed
Contractual Services	\$111,290
Total Expenditures	\$111,290