



Transmitted via e-mail

December 19, 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—Gardena Police Department, Office of Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Gardena Police Department's (Gardena) Avoid the 100 DUI Campaign West Los Angeles County, grant AL0911 for the period October 1, 2008 through September 30, 2011.

The enclosed report is for your information and use. Because there were no audit observations 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 Gardena. If you have any questions regarding this report, please contact Kimberly Tarvin, Manager, or Rick Cervantes, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by Kimberly Tarvin for:

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. Karen Coyle, Regional Coordinator, Office of Traffic Safety  
Ms. Deborah Hrepich, Associate Accounting Analyst, Office of Traffic Safety  
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety  
Mr. Ed Medrano, Chief of Police, Gardena Police Department  
Mr. Steve Prendergast, Lieutenant, Gardena Police Department  
Mr. James Heitmeyer, Sergeant, Gardena Police Department  
Mr. Victor Gomez, Investigator, Gardena Police Department  
Ms. Mary Simonell, Administrative Analyst II, City of Gardena

# AUDIT REPORT

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Gardena Police Department  
Avoid the 100 DUI Campaign  
West Los Angeles County  
Grant Agreement AL0911

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

## **MEMBERS OF THE TEAM**

Kimberly Tarvin, CPA  
Manager

Rick Cervantes, CPA  
Supervisor

Staff  
Heenesh Patel  
Muang Saeteurn

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  
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(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 Gardena Police Department (Gardena) received a \$1,091,974 grant to serve as the host agency for a regional driving under the influence (DUI) effort in Los Angeles County, to reduce alcohol-involved fatalities and injuries and raise general public awareness regarding the problems associated with drinking and driving. Participating agencies include police departments from various cities and other local government entities. Activities include DUI checkpoints, DUI saturation patrols, DUI Task Force Operations, and Warrant/Probation Sweep operations for repeat DUI offenders.<sup>2</sup>

## SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL0911 for the period October 1, 2008 through September 30, 2011.

The audit objectives were to determine whether Gardena'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.

Gardena'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 AL0911.

## METHODOLOGY

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

- Interviewed key personnel to obtain an understanding of the grant-related internal controls.
- Examined the grant files, grant agreement, and applicable policies and procedures.
- Reviewed Gardena's accounting records, subcontractor's invoices, timesheets, and payroll documents.
- 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 were met, by reviewing supporting documentation.

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 specified in the grant agreement. The Schedule of Claimed Amounts is presented in Table 1.

**Table 1: Schedule of Claimed Amounts**

<b>Grant Agreement AL0911</b>	
<b>Category</b>	<b>Claimed<sup>3</sup></b>
Personnel Costs	\$ 126,625
Travel Expenses	2,952
Contractual Services	916,472
Other Direct Costs	39,817
Total Expenditures	\$ 1,085,866

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<sup>3</sup> OTS awarded \$1,091,974 and the grantee claimed \$1,085,866.