



Transmitted via e-mail

May 1, 2014

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—Glendale Police Department, Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of Glendale Police Department's (Department) grant PT1139 awarded by the California Office of Traffic Safety.

The enclosed report is for your information and use. The Department's response to the report observation is incorporated into this final report. The Department agreed with our observation. This report will be placed on our website.

We appreciate the assistance and cooperation of the Department. 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:

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

Enclosure

cc: 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. Robert Castro, Chief of Police, Glendale Police Department  
Mr. Stewart Brackin, Lieutenant, Glendale Police Department  
Mr. Mike Glassick, Sergeant, Glendale Police Department  
Ms. Jay Kreitz, Administrator, Glendale Police Department

Glendale Police Department  
Pedestrian Education, Speed, and  
Distracted Driving Enforcement  
Grant Agreement PT1139



Changeable Message Sign Trailer

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

## **MEMBERS OF THE TEAM**

Kimberly Tarvin, CPA  
Manager

Rick Cervantes, CPA  
Supervisor

Staff  
Blanca Sandoval

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 AND METHODOLOGY

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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 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 Glendale Police Department (Department) received a \$254,795 grant to educate pedestrians and drivers about pedestrian safety and distracted driving in the downtown area of the City of Glendale. Enforcement operations were conducted on an overtime basis and focused on speeding, red light running, and distracted driving. Pedestrian safety literature was produced and disseminated by an educational task force in enforcement zones.<sup>2</sup>

## SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement PT1139 for the period October 30, 2010 through September 30, 2011.

The audit objectives were to determine whether the Department'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 Department'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 PT1139.

## **METHODOLOGY**

To determine whether grant expenditures were in compliance with applicable laws, regulations, and the 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, the grant agreement, and applicable policies and procedures.
- Reviewed the Department's accounting records, vendor 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.

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.

The grant expenditures claimed complied with the grant agreement requirements. However, grant Objective 6 was not fully met as described in Observation 1. The Schedule of Claimed Amounts is presented in Table 1.

**Table 1: Schedule of Claimed Amounts**

<b>Grant Agreement PT1139</b>	
<b>Category</b>	<b>Claimed<sup>1</sup></b>
Personnel	\$ 199,529
Travel	3,488
Contractual Services	4,000
Equipment	35,724
Other Direct Costs	8,375
<b>Total Expenditures</b>	<b>\$ 251,116</b>

**Observation 1: Multi-Media Presentations Objective Not Fully Met**

The Department reported it conducted 4 presentations reaching 2,000 students. However, the grant agreement required the Department to conduct 5 multi-media presentations at 5 local high schools impacting 10,000 students. The multi-media presentations educate youth about the hazards of distractive driving, speeding, and driving while under the influence of drugs or alcohol. Failure to meet the objectives may result in withholding or disallowance of grant reimbursements, the reduction or termination of grant funding, or denial of future grant funding.

**Recommendation:**

For future grants, effectively plan and monitor the grant activities to ensure objectives are fully met. If an objective is revised, the grant should be amended to reflect OTS' approval of the revision.

<sup>1</sup> OTS awarded \$254,795 and the Department claimed \$251,116.





CITY OF GLENDALE, CALIFORNIA  
Police Department  
Office of the Chief of Police

131 North Isabel Street  
Glendale, California 91206-4382  
(818) 548-3140  
[www.ci.glendale.ca.us](http://www.ci.glendale.ca.us)

March 10, 2014

Mr. Richard R. Sierra, CPA  
Chief, Office of State Audits and Evaluations  
915 L Street  
Sacramento, CA 95814-3706

Dear Mr. Sierra,

During the original grant application process, Sergeant Dennis Smith contacted the Glendale Unified School District's (GUSD) Superintendent about the requirements of the grant and the type of multi-media presentation that would be shown to the students. The Superintendent was supportive of the idea and agreed they could reach the grant's 10,000 student requirement. With that assurance, Sergeant Smith applied for the grant and it was awarded to our agency.

However, when it came time to implement the program, the Director of Student Services for GUSD would not return Sergeant Smith's phone calls to facilitate the showing of the program to the students. After many attempts to contact the Director of Student Services, the Director finally responded and said that the school district was not interested in having their students attend the seminars. Shortly thereafter, members of the Glendale Police Command Staff and Sergeant Smith met with the Director of Student Services and two other high ranking district officials. The district officials ultimately agreed that the seminar would only be shown to high school seniors rather than the entire high school student body. Therefore, the program only reached 2,000 students instead of the required 10,000 students.

Sergeant Smith spoke with Mr. Ron Miller of the California Office of Traffic Safety and told him about the chain of events. Mr. Miller told Sergeant Smith that our dilemma was not uncommon and that many school districts prove to be difficult partners in this area.

Sincerely,

"original signed by"

Robert M. Castro  
Chief of Police



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