



Transmitted via e-mail

June 17, 2014

Mr. Robert Nelson, Assistant Director of Administration (Acting)  
Office of Traffic Safety  
2208 Kausen Drive, Suite 300  
Elk Grove, CA 95758

Dear Mr. Nelson:

**Final Report—Los Angeles County Sheriff's Department, Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Los Angeles County Sheriff's Department's (County) grant PT1121, awarded by the California Office of Traffic Safety.

The enclosed report is for your information and use. Because there were no audit observations 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 County. If you have any 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  
Chief, Office of State Audits and Evaluations

Enclosure

cc: Mr. Ron Miller, Operations Coordinator, Office of Traffic Safety  
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety  
Mr. Glen Joe, Fiscal Administration Director, Los Angeles County Sheriff's Department  
Ms. Susie Cousins, Assistant Director, Los Angeles County Sheriff's Department  
Mr. Chuck Porter, Director of Audits, Los Angeles County Sheriff's Department

Los Angeles County Sheriff's Department  
Traffic Enforcement and Collision Reduction  
Grant Agreement PT1121



Source: Los Angeles County Sheriff's Department

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

## **MEMBERS OF THE TEAM**

Frances Parmelee, CPA  
Manager

Robert Scott, MSA, CPA, CGMA  
Supervisor

Staff  
Kweku Atta-Mensah

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 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 Los Angeles County Sheriff's Department (County) received a \$1.1 million grant to reduce the number of persons killed and injured in motor vehicle crashes involving alcohol, speed, red light running, and other collision factors. The County conducted operations including Driving-Under-the-Influence (DUI)/Driver License Checkpoints, DUI/Saturation Patrols, and "Court Stings" targeting DUI offenders with suspended or revoked licenses who operate a vehicle after leaving court. Additionally, this law enforcement effort concentrated on speed, aggressive driving, and seat belt enforcement.<sup>2</sup>

## SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement PT1121 for the period October 1, 2010 through September 30, 2011.

The audit objectives were to determine whether the County'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 County'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.

## 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.

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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 PT1121.

- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the County’s accounting records, invoices, timesheets, and payroll records.
- 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.
- Determined whether the grant objectives were completed in accordance with the grant agreement.

We conducted this audit in accordance with generally accepted government performance 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 complied with the grant agreement requirements. Additionally, the grant objectives were completed as specified in the grant agreement. The Schedule of Claimed Amounts is presented below.

**Table 1: Schedule of Claimed Amounts**

| <b>Grant Agreement PT1121</b> |                            |
|-------------------------------|----------------------------|
| <b>Category</b>               | <b>Claimed<sup>3</sup></b> |
| Personnel                     | \$ 943,551                 |
| Travel                        | 7,319                      |
| Equipment                     | 105,341                    |
| Other Direct Costs            | 24,195                     |
| <b>Total Expenditures</b>     | <b>\$ 1,080,406</b>        |

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<sup>3</sup> OTS awarded \$1.1 million and the County claimed \$1,080,406.