



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—Sacramento County District Attorney's Office, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Sacramento County District Attorney's Office's (County) grant AL1039 for the period October 1, 2009 through September 30, 2011.

The enclosed report is for your information and use. The County's response to the report observations and our evaluation of the response are incorporated into this final report. 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 Kimberly Tarvin, Manager, or Rebecca McAllister, Supervisor, at (916) 322-2985.

Sincerely,

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

Enclosure

cc: Ms. Leslie Witten-Rood, Assistant Director of Operations, Office of Traffic Safety
Mr. Ron Miller, 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
Ms. Susan Elliott, Chief of Administrative Services, Sacramento County District Attorney's Office
Ms. Sue Keeler, Administrative Services Officer, Sacramento County District Attorney's Office

AUDIT REPORT

Sacramento County District Attorney's Office
Driving Under the Influence Vertical Prosecution
& Community Awareness Program
Grant Agreement AL1039

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

MEMBERS OF THE TEAM

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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
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BACKGROUND, SCOPE AND METHODOLOGY

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.¹

The Sacramento County District Attorney's Office (County) received a \$1,264,788 grant from OTS to create a Driving Under the Influence (DUI) Vertical Prosecution and Community Awareness Team. The goals of the Team included a high rate of conviction, increased sentences, and limited release of defendants. Additionally, the grant funded a comprehensive youth educational program including DUI/Youthful Offender Visitation, Driving It Home, Every 15 Minutes, and Real DUI Court in Schools.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant AL1039 for the period October 1, 2009 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 as required, we performed the following procedures:

- Interviewed key personnel to obtain an understanding of the grant-related internal controls.

¹ Excerpts from www.OTS.ca.gov.

² Excerpts from grant AL1039.

- Examined the grant files, grant agreement, and applicable policies and procedures.
- Reviewed the County's accounting records, vendor invoices, and subcontractor 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.
- Evaluated whether a sample of grant objectives were met by reviewing press releases, letters, spreadsheets, timesheets, sign-in sheets, and towing invoices.

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, the grant objectives were not fully met as discussed below. The Schedule of Claimed Amounts is presented in Table 1.

Table 1: Schedule of Claimed Amounts

Grant Agreement AL1039	
Category	Claimed¹
Personnel Costs	\$ 770,214
Travel Expenses	3,867
Contractual Services	409,298
Equipment	8,937
Other Direct Costs	34,094
Total Expenditures	\$ 1,226,410

Observation 1: Not All Grant Objectives Were Fully Met

The County did not fully meet 4 of the 13 required grant objectives as presented in Table 2 below. This conclusion is consistent with the information reported by the County in its Final Quarterly Report to OTS. 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.

¹ OTS awarded \$1,264,788 and the County claimed \$1,226,410.

Table 2: Schedule of Objectives Not Fully Met

Objective	Description	Results
2	Work with the Traffic Safety Resource Prosecutor (TSRP) to receive comprehensive training in prosecuting DUI/alcohol cases to at least 60 DUI prosecutors by September 30, 2011.	54 prosecutors received DUI/alcohol case prosecution training.
3	Work with the TSRP to receive comprehensive training in prosecuting DUI/drug cases to at least 60 DUI prosecutors by September 30, 2011.	The Final Quarterly Report indicated 9 prosecutors received DUI/drug case prosecution training. Additional documentation indicated 11 more prosecutors received DUI/drug case prosecution training.
12	Implement 18 DUI/Youthful Offender Visitation Programs impacting 180 underage DUI violators by September 30, 2011.	16 of 18 visitation programs were completed. Total number of violators impacted was not provided in the Final Quarterly Report.
13	Assist and participate in 18 "Every 15 Minutes" high school assembly programs by September 30, 2011.	14 of the 18 programs were completed.

Recommendation:

For future grants, the County should effectively plan and monitor the grant activities to ensure objectives are fully met. If an objective is changed, the grant should be amended to reflect the revised objective. OTS will determine the actions, if any, to take related to the unmet objectives.



OFFICE OF THE
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October 23, 2013

Mr. Richard R. Sierra, Office of State Audits
State of California Department of Finance
915 L Street
Sacramento, CA 95814

**Re: Response to Draft Report – Sacramento County District Attorney's Office,
Office of Traffic Safety Grant Audits dated October 14, 2013**

Dear Mr. Sierra:

Thank you for the opportunity to review and respond to Department of Finance's draft audit report dated October 14, 2013 regarding the Office of Traffic Safety (OTS) grant AL1039.

Observation: Not All Grant Objectives Were Fully Met

1. Objective #2: Work with the Traffic Safety Resource Prosecutor (TSRP) to receive comprehensive training in prosecuting DUI/alcohol cases to at least 60 DUI prosecutors by September 30, 2011.

Result: The draft report deemed that 54 prosecutors received DUI/alcohol case prosecution training.

Response: The District Attorney's (DA) Office believes this objective was met, but was unable to provide the additional sign-in sheets for the DUI/alcohol prosecution training.

2. Objective #3: Work with the TSRP to receive comprehensive training in prosecuting DUI/drug cases to at least 60 DUI prosecutors by September 30, 2011.

Result: The draft report identifies that 9 prosecutors received DUI/drug case prosecution training per the Final Quarterly Report. Additional documentation indicated 11 more prosecutors received DUI/drug case prosecution training.

Response: The DA’s Office believes this objective was met, but was unable to provide the additional sign-in sheets for the DUI/drug prosecution training.

3. Objective #12: Implement 18 DUI/Youthful Offender Visitation Programs impacting 120 underage DUI violators by September 30, 2011.

Result: The draft report deemed that 16 of 18 visitation programs were completed. Total number of violators was not provided in the Final Quarterly Report.

Response: During the grant period the Youthful Offender Program cancelled two presentations. According to a Mothers Against Drunk Driving (MADD) Youth Program Specialist, the first cancellation was in November 2010 because the meeting date fell on a county holiday. The second cancellation was in April 2011 and was due to the lack of enrollment. Although the number of presentations fell short by two, the number of juveniles who attended the presentation totaled 136, which exceeded the objective by 16. Supporting documentation will be provided upon request.

4. Objective #13: To assist and participate in 6 “Every 15 Minutes” high school assembly programs by September 30, 2010 and an additional 12 “Every 15 Minutes” programs by September 30, 2011.

Result: The draft report deemed that 14 of 18 programs were completed.

Response: Although the Law Enforcement Chaplaincy (LEC) of Sacramento was responsible for this objective, the LEC is not the lead agency for the “Every 15 Minutes” program and has no control when the program will be presented. The California Highway Patrol (CHP) is the host agency and invites the LEC to assist (attend meetings) and participate (create a “real crisis team on-scene”) in the “Every 15 Minutes” programs. The LEC was concerned about this objective

before the grant started and reported their concerns during the course of the grant in the Quarterly Progress Reports. The LEC was meeting with the CHP on a regular basis to discuss future participation in the "Every 15 Minutes" programs but was waiting for CHP to set up more programs with interested high schools.

RECOMMENDATIONS

Objectives #2 and #3 – The DA's Office will provide sign-in sheets for all future trainings to ensure supporting documentation is retained which will demonstrate the required objectives are met.

Objective #12 – This objective was met by the number of juveniles who attended the Youthful Offender Program.

Objective #13 – This finding has been discussed with the LEC. While the LEC cannot guarantee the number of "Every 15 Minute" programs the CHP will host during the year, the LEC will strive to attain the goal by continuing to work collaboratively and regularly with the CHP to participate in the minimum number of programs identified in the grant objective. If, at any time, the objective appears to be unobtainable, the OTS will be notified immediately.

Thank you again for the opportunity to respond to your draft audit report. If you have any questions, please contact Susan Elliott at (916) 874-5126 or elliotts@sacda.org.

Sincerely,

original signed by:

Susan Elliott
Chief, Administrative Services

cc: Michele Meadows, Assistant Director of Administration (Acting), Office of Traffic Safety
Leslie Witten-Rood, Assistant Director of Operations, Office of Traffic Safety
Ron Miller, Regional Coordinator, Office Traffic Safety
Deborah Hrepich, Associate Accounting Analyst, Office of Traffic Safety
Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Sue Keeler, Administrative Services Officer 2, Sacramento District Attorney's Office

EVALUATION OF RESPONSE

We reviewed the County's response, dated October 23, 2013, to our draft audit report. We appreciate the County's willingness to implement recommendations specific to the objectives 2, 3, and 13. Based on our review of the County response, we provide the following comments:

Objectives 2 and 3

The County believes they met the requirements. However, the County did not provide any additional documentation; therefore, the observations and recommendations will remain as stated in the report.

Objective 12

The County disagrees they did not meet the requirements of Objective 12. The County's position is that, although they held only 16 of the 18 visitation programs required by the grant agreement, they met the outreach requirement by contacting 136 underage DUI violators. The draft report erroneously stated the total number of required underage DUI violators as 120. Because the grant agreement required a total of 180 underage DUI violators be reached through the visitation programs, the final report was revised to accurately reflect this total. Therefore, the observation and recommendation will remain as stated in the report.