



Transmitted via e-mail

March 7, 2012

Mr. John D'Agostini, Sheriff  
El Dorado County Sheriff's Department  
300 Fair Lane  
Placerville, CA 95667

Dear Mr. D'Agostini:

**Final Report—El Dorado County Sheriff's Department Compliance Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its fiscal compliance audit of the Boating Safety and Enforcement Financial Aid Program for the period July 1, 2010 through June 30, 2011.

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 El Dorado County Sheriff's Department. If you have any questions, please contact Susan Botkin, Manager, or Alexis Calleance, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

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

Enclosure

cc: Ms. Lucia C. Becerra, Acting Director, California Department of Boating and Waterways  
Ms. Marcia Carlock, Operations Division Chief, California Department of Boating and Waterways  
Ms. Corrina Dugger, Associate Boating Administrator, California Department of Boating and Waterways  
Ms. Denise Peterson, Boating Law Enforcement Manager, California Department of Boating and Waterways  
Mr. Bryan Golmitz, Lieutenant, El Dorado County Sheriff's Department  
Mr. Donald Ashton, Fiscal Administrative Manager, El Dorado County Sheriff's Department  
Ms. Tania Donnelly, Department Analyst, Fiscal Services, El Dorado County Sheriff's Department

# Audit Report

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## Boating Safety Enforcement Program El Dorado County Sheriff's Department July 1, 2010 through June 30, 2011



Source: El Dorado County Sheriff's Department

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

**MEMBERS OF THE TEAM**

Susan M. Botkin, CGFM  
Manager

Alexis Calleance  
Supervisor

Staff  
Brian Dunham

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  
300 Capitol Mall, Suite 801  
Sacramento, CA 95814  
(916) 322-2985

# BACKGROUND, SCOPE, AND METHODOLOGY

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## **BACKGROUND<sup>1</sup>**

The Department of Boating and Waterways' (DBW) mission is to provide safe and convenient public access to California's waterways, and leadership in promoting the public's right to safe, enjoyable, and environmentally sound recreational boating. DBW fulfills its mission through enforcement of the Boating Safety and Enforcement (BS&E) Financial Aid Program.

The purpose of the BS&E program is to provide state financial aid via grants to local government agencies whose waterways have a high usage by transient boaters and an insufficient tax base to fully support a boating safety and enforcement program. The program is intended to augment existing local resources for BS&E activities and is not intended to fully fund all BS&E programs.

Pursuant to California Code of Regulations, Title 14, section 6593.10, DBW is responsible for ensuring accountability of the funds used for the BS&E program.

## **SCOPE**

DBW requested the Department of Finance, Office of State Audits and Evaluations, to audit agencies receiving BS&E funding to ensure fiscal compliance with state laws and regulations.

The audit's objective was to determine whether El Dorado County's (County) grant expenditures were in compliance with applicable laws, regulations, and grant requirements. In order to design adequate procedures to evaluate fiscal compliance, we obtained an understanding of the relevant internal controls. We did not assess the efficiency or effectiveness of program operations.

Also included in the scope was a review of the Marine Law Enforcement Annual, Annual Activity, and Inventory Reports submitted to DBW. A review of these reports was performed to ensure all program requirements were met. These County reports were submitted timely to DBW and addressed all program requirements.

County management is responsible for ensuring accurate financial reporting and compliance with applicable laws, regulations, and grant requirements as well as evaluating the efficiency and effectiveness of the program.

The audit period was July 1, 2010 through June 30, 2011.

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<sup>1</sup> Source: Department of Boating and Waterways.

## **METHODOLOGY**

To determine whether County expenditures were in compliance with applicable laws and regulations, we performed the following:

- Conducted interviews of key personnel.
- Obtained an understanding of internal controls related to program expenditures.
- Reviewed relevant supporting documents for expenditures.
- Selected a sample of expenditures to determine if costs were allowable, program related, and supported by accounting records.

The results of our audit are based on our review of documentation, other information made available to us, and interviews with key staff. The audit was conducted from October 2011 through February 2012.

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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the audit procedures performed, the County complied with applicable laws, regulations, and grant requirements, and no findings or questioned costs were identified. The Schedule of Claimed and Questioned Costs is presented below.

**Schedule of Claimed and Questioned Costs**

<b>Category</b>	<b>Claimed</b>	<b>Questioned</b>
Program Costs		
Personnel	\$ 382,959	\$ 0
Operations Maintenance and Equipment	107,530	0
Total Direct Program Costs	490,489	0
Administrative Costs	8,363	0
Subtotal	498,852	0
<i>Less: County Boat Tax Revenue Received</i>	158,215	0
<b>Claimed Program Costs</b>	<b>\$ 340,637</b>	<b>\$ 0</b>
State Financial Aid Allocation	319,546	
<b>Unreimbursed Program Costs</b>	<b>\$ 21,091</b>	