



Transmitted via e-mail

August 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—Glendora Police Department, Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Glendora Police Department's grant OP1004 for the period October 1, 2009 through September 30, 2010.

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.

We appreciate the assistance and cooperation of the Glendora Police 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:

David Botelho, 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. Rob Castro, Chief of Police, Glendora Police Department  
Mr. Tim Staab, Captain, Glendora Police Department  
Ms. Wendy Brewer, Community Service Officer, Glendora Police Department  
Ms. Rita Wendling, Senior Accounting Technician, City of Glendora

# AUDIT REPORT

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## Glendora Police Department Booster Kids and Teens Buckle Up: A Model City Approach Grant Agreement OP1004

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

**MEMBERS OF THE TEAM**

Kimberly Tarvin, CPA  
Manager

Rick Cervantes, CPA  
Supervisor

Staff  
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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  
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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. OTS identified ten priority areas of concentration for grant funding, including 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 Glendora Police Department (Glendora) received a \$120,283 grant to reduce traffic deaths and injuries of children ages 5 through 18. Local components include booster seat and safety belt presentations; poster contest; safety belt challenge; child passenger safety (CPS) fitting station; community education via variable message board and public service announcements; CPS trainings, checkups, and five-steps test events. Statewide components include presenting the program at conferences; bi-monthly technical teleconferences; toll-free Safe Ride Helpline; and website information.<sup>2</sup>

## SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement OP1004 for the period October 1, 2009 through September 30, 2010.

The audit objectives were to determine whether Glendora'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.

Glendora'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 OP1004

## METHODOLOGY

To determine whether grant expenditures were in compliance with applicable laws, regulations, and 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.
- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the grantee's accounting records, subcontractor's invoices, timesheets, and payroll documents.
- Selected a sample of expenditures to determine if costs 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 sampled grant objectives were met based on a review of 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 required. The Schedule of Claimed Amounts is presented in Table 1.

**Table 1: Schedule of Claimed Amounts**

<b>Grant Agreement OP1004</b>	
<b>Category</b>	<b>Claimed<sup>3</sup></b>
Personnel Costs	\$ 7,424
Travel Expenses	834
Contractual Services	102,062
Other Direct Costs	2,183
<b>Total Expenditures</b>	<b>\$ 112,503</b>

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<sup>3</sup> Glendora claimed \$112,503 of the \$120,283 awarded by OTS.