



Transmitted via e-mail

October 29, 2014

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

Dear Mr. Nelson:

Final Report—Kern County District Attorney, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Kern County District Attorney's (County) grant AL10112 awarded by the Office of Traffic Safety.

The enclosed report is for your information and use. The County's response to the report observation is incorporated into this final report. The County agreed with our observation and we appreciate its willingness to implement corrective actions. 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 Cheryl McCormick, Assistant Chief, or Alma Ramirez, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

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

Enclosure

cc: Ms. Linda Krum, Operations Coordinator, Office of Traffic Safety
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Ms. Lisa Green, District Attorney, Kern County
Mr. Scott J. Spielman, Assistant District Attorney, Kern County
Mr. Kevin Miller, Laboratory Director, District Attorney's Office, Kern County

Kern County District Attorney
Portable Evidential Breath Test Program
Grant Agreement AL10112



**Kern County Regional
Crime Lab**



Draeger Alcotest[®] 8610 PEBT

Source: Kern County District Attorney Crime Laboratory

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

MEMBERS OF THE TEAM

Cheryl L. McCormick, CPA
Assistant Chief

Alma Ramirez, CPA
Supervisor

Staff
Ava Bradford

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
Sacramento, CA 95814
(916) 322-2985

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 Kern County District Attorney (County) received a \$1,065,319 grant to implement a countywide Portable Evidential Breath Test (PEBT) Program to provide PEBT instruments to local law enforcement agencies for driving under the influence (DUI) enforcement, training and technical support, instrument maintenance, and facilitation of expert testimony. The program's goals include providing evidentiary results at the time of the DUI stop, increasing officers' patrol time by decreasing test time and transport time, decreasing courtroom time for both forensic and law enforcement members, and reducing alcohol-related fatal and injury collisions.²

SCOPE

In accordance with an interagency agreement with the Office of Traffic Safety (OTS), the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL10112 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 the grant agreement 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 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.

¹ Excerpts from www.OTS.ca.gov.

² Excerpts from grant agreement AL10112.

- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the County'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 already reimbursed with grant funds.
- Evaluated whether a sample of grant objectives were met by reviewing supporting documentation.

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.

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. However, two grant objectives were not fully met as specified in the grant agreement. The Schedule of Claimed Amounts is presented below.

Schedule of Claimed Amounts

Grant Agreement AL10112	
Category	Claimed¹
Personnel	\$ 140,242
Travel	15,074
Contractual Services	25,000
Other Direct Cost	825,298
Total Expenditures	\$ 1,005,614

Observation 1: Portable Evidential Breath Testing Device Training and Deployment Objectives Not Fully Met.

The Kern County District Attorney’s Office (County) did not fully meet two grant objectives (Objectives 8 and 10) by the required deadlines. Specifically, law enforcement personnel were not timely trained on the use and operation of the Portable Evidential Breath Testing Devices (PEBT) and the PEBTs were not timely deployed to law enforcement agencies as follows:

- Objective 8 required PEBT training for 635 officers by February 2011; however, only 8 officers had been trained as of February 2011. The County proceeded to train an additional 563 officers during June through August 2011, for a total of 571 officers trained by the end of the grant term.
- Objective 10 required the deployment of 184 PEBT instruments to local law enforcement agencies by May 30, 2011; however, no devices had been deployed as of this date. We observed the County had deployed 43 devices by March 15, 2012 and 88 devices had been deployed at the time of our site visit in August 2013. The remaining 96 devices remained in storage at the County Lab and were not in use by law enforcement personnel.

The County did not request or receive a grant agreement modification to revise the deliverable dates for Objectives 8 or 10. Delayed training and deployment of equipment may hamper the PEBT program’s effectiveness and impact the achievement of the program’s goals in reducing alcohol-related fatality and injury collisions. Failure to meet the objectives may result in

¹ OTS awarded \$1,065,319 and the County claimed \$1,005,614.

withholding or disallowance of grant reimbursements, the reduction or termination of grant funding, or denial of future grant funding.

Grant Agreement AL10112, Schedule A, Performance Measures details the grant objectives. Exhibit 6-A.1 Amendment states that no amendments or variation of the terms of the agreement shall be valid unless made in writing, signed by the parties and approved as required.

Recommendation:

For future grants, the County should effectively plan and monitor the grant activities to ensure objectives are fully met. For any necessary revisions to the objectives, request and obtain written approval from the Office of Traffic Safety (OTS) to appropriately amend the grant agreement.

OTS will determine the actions, if any, to take related to the unmet objectives.



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COUNTY OF KERN

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MARK E. PAFFORD
CHIEF DEPUTY DISTRICT ATTORNEY

LISA S. GREEN
DISTRICT ATTORNEY

SCOTT J. SPIELMAN
ASSISTANT DISTRICT ATTORNEY

10/10/2014

To Whom It May Concern:

The Kern County District Attorney's Office would like to thank the Office of Traffic Safety for their continued support and efforts with grant agreement AL10112. This letter is to address the two items that were listed in the draft audit report as objectives that were not fully met.

The first item is related to objective number 8 which dealt with the training of officers on the PEBT units. Although this training was not completed within the dates listed on the grant agreement, all training has now been completed and the District Attorney's Office has agreements in place to maintain training for new officers and staff. There were several unexpected delays related to hardware and software updates that prevented the staff from completing the training in the timeframes that were identified. Additionally, it was more difficult than anticipated to coordinate training and agreements with all of the various police agencies.

The second item concerned the deployment of the PEBT units to the agencies. Again the timetable was not met for many of the same reasons listed above. We have deployed the units and have coordinated with the agencies to keep additional units available for calibration and repair as needed within the Kern Regional Crime Laboratory.

The District Attorney will work harder to keep any future grant objectives updated throughout the implementation process so that we may continue to meet all of the grant requirements. We again thank the Office of Traffic Safety and all of their staff for their hard work and effort in this endeavor.

Sincerely,
LISA S. GREEN
District Attorney, by

Original signed by:

Scott Johnson, Administrative Services Officer