



Transmitted via e-mail

October 21, 2015

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—Visalia Police Department, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Visalia Police Department's (Visalia) grant 20724, issued by the Office of Traffic Safety.

The enclosed report is for your information and use. Visalia's response to the report observation is incorporated into this final report. Visalia agreed with our observation and we appreciate its willingness to implement corrective action. This report will be placed on our website.

We appreciate the assistance and cooperation of Visalia staff. If you have any questions regarding this report, please contact Kimberly Tarvin, Manager, 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: Mr. Mitch Zehnder, Operations Coordinator, Office of Traffic Safety
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Mr. Jason Salazar, Chief of Police, Visalia Police Department
Sergeant James Andrews, Visalia Police Department
Officer Joe Paddock, Visalia Police Department
Ms. Elizabeth Ybarra, Financial Analyst, Visalia Police Department
Ms. Renee Nagel, Finance Director, City of Visalia

AUDIT REPORT

Visalia Police Department Avoid DUI Campaign Grant Agreement 20724



Source: Visalia Police Department website

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

MEMBERS OF THE TEAM

Kimberly Tarvin, CPA
Manager

Alma Ramirez, CPA
Supervisor

Staff
Jack Liu

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 Visalia Police Department's (Visalia) mission is to preserve public peace, prevent crime, detect and arrest violators of the law, protect life and property, and enforce criminal laws of the State of California and ordinances of the City of Visalia.

Visalia received a \$272,000 grant from OTS to reduce alcohol-involved fatalities and injuries and raise general public awareness regarding the problems associated with drinking and driving. This is achieved through increased driving under the influence (DUI) enforcement activities and intensive media campaigns on a county-wide basis. The DUI enforcement activities include checkpoints, saturation patrols, multi-agency task force operations, warrant/probation sweeps, and court sting operations for repeat DUI offenders.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement 20724 for the period October 1, 2011 through September 30, 2012.

The audit objectives were to determine whether Visalia's grant expenditures claimed were in compliance with applicable laws, regulations, and grant requirements; and to determine whether the DUI enforcement grant objectives were completed as required. We did not assess the efficiency or effectiveness of program operations.

Visalia'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.

¹ Excerpts from www.OTS.ca.gov.

² Excerpts from grant agreement 20724

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:

- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed Visalia's accounting records, timesheets, overtime slips, vendor invoices, and cancelled checks.
- 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 the DUI enforcement grant objectives were met by reviewing statistical sheets, overtime slips, press releases, and timekeeping records.

In conducting our audit, we obtained an understanding of Visalia's internal controls, including any information systems controls that we considered significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal control that were identified during our audit and determined to be significant within the context of our audit objectives are included in this report.

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.

Based on the procedures performed, the grant expenditures claimed complied with the grant requirements. The Schedule of Claimed Amounts is presented below. Additionally, except as indicated in Observation 1, the Driving Under the Influence (DUI) enforcement objectives reviewed were completed as specified in the grant agreement. See Schedule of DUI Enforcement Objectives in Table 2.

Table 1: Schedule of Claimed Amounts

Grant Agreement Number 20724	
Category	Claimed ¹
Personnel	\$ 48,509
Contractual Services	74,676
Other Direct Costs	28,799
Total Expenditures	\$151,984

Observation 1: Completion of DUI Enforcement Objectives

The Visalia Police Department (Visalia) met or exceeded the DUI enforcement grant objectives, except for the saturation patrols. Specifically, Visalia performed 59 of the 62 saturation patrols required by the grant agreement. Visalia indicated that three allied agencies withdrew from scheduled saturation patrols due to staffing issues. As a result, the reduction of alcohol involved fatalities and injuries may not have been maximized.

Table 2: Schedule of DUI Enforcement Objectives

Grant Agreement Number 20724			
DUI Enforcement Objectives	DUI Enforcement Activities Required	DUI Enforcement Activities Completed	Results
DUI Checkpoints	12 DUI checkpoints	14 DUI checkpoints	Exceeded
Saturation Patrols	62 DUI saturation patrols	59 saturation patrols	Not Met
Multi-Agency Task Force	2 multi-agency task force operations	2 multi-agency task force operations	Met
Warrant Services	4 warrant services	5 warrant services	Exceeded
Court Sting Operations	4 court sting operations	5 court stings	Exceeded

Recommendation:

For future grants, Visalia should effectively plan and monitor the grant activities to ensure all objectives are fully met.

¹ OTS awarded \$272,000 and Visalia claimed \$151,984.



October 9, 2015

Mr. Richard Sierra, Chief - Office of State Audits and Evaluations
Department of Finance
Office of State and Audits and Evaluations
915 L. Street, 6th Floor
Sacramento, CA 95814

Re: Traffic Safety Grant Audit (Oct. 1, 2011 – Sept. 30, 2012)

Dear Mr. Sierra,

The Visalia Police Department is in agreement with the recent audit report issued by your office. Please be assured that we will continue to evaluate our DUI detail operations so that our grant funds are expended in the most cost effective manner.

If you have any questions, please feel free to contact me.

Sincerely,

ORIGINAL SIGNED BY

Jason Salazar
Chief of Police

LY/ly

cc: Renee Nagel, Finance Director
Brain Winter, Lieutenant
James Andrews, Traffic Sergeant
Joe Paddock, Officer