



Transmitted via e-mail

March 22, 2013

Ms. Kim Garcia, Assistant Director of Administration
Office of Traffic Safety
2208 Kausen Drive, Suite 300
Elk Grove, CA 95758

Dear Ms. Garcia:

Final Report—City of Temecula, Office of Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Temecula's (City) DUI Enforcement and Awareness Program grant AL1091 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 City's staff. If you have any questions regarding this report, please contact Frances Parmelee, Manager, or Robert Scott, Supervisor, at (916) 322-2985.

Sincerely,

Original Signed by:

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

Enclosure

cc: Mr. David Doucette, Assistant Director of Operations, 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. Aaron Adams, Interim City Manager, City of Temecula
Ms. Heidi Schrader, Acting Chief Financial Officer, City of Temecula
Mr. Greg Negron, Lieutenant, Riverside County Sheriff's Department
Mr. Mark Leggett, Sergeant, Riverside County Sheriff's Department

AUDIT REPORT

City of Temecula DUI Enforcement and Awareness Program Grant Agreement AL1091



City of Temecula Police Traffic Team

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

MEMBERS OF THE TEAM

Frances Parmelee, CPA
Manager

Robert Scott, CPA
Supervisor

Staff
Alice Yip

Final reports are available on our website at <http://www.dof.ca.gov>

You can contact our office at:

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Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814
(916) 322-2985

BACKGROUND, SCOPE, METHODOLOGY AND RESULTS

BACKGROUND

The Office of Traffic Safety (OTS) is charged with the responsibility of obtaining and distributing federal funds in an effort to carry out the direction of the National Highway Traffic Safety Act. The federal funds are designed to mitigate traffic safety problems as defined by the Highway Safety Plan. Currently, there are eight program priority areas earmarked for grant funding: Alcohol and Other Drugs, Occupant Protection, Pedestrian and Bicycle Safety, Emergency Medical Services, Traffic Records, Roadway Safety, Motorcycle Safety, and Police Traffic Services. OTS allocates funds to local government agencies to implement these programs via grant awards.¹

The City of Temecula Police Department (City) received a \$79,000 grant from OTS to implement a Driving Under the Influence (DUI) Enforcement and Awareness Program, to reduce the number of persons killed and injured in alcohol involved crashes. The strategies include DUI/Driver's License checkpoints and DUI saturation patrols. This program will also develop a "Hot Sheet" program and conduct "Stakeout" operations for officers to concentrate on repeat DUI offenders on probation who have their licenses suspended or revoked. Court "stings" operations will focus on DUI offenders with a suspended or revoked driver's license who get behind the wheel after leaving court. Warrant service operations will target repeat DUI violators who fail to appear in court or violate probation. These strategies are designed to earn media attention thus enhancing the overall deterrent effect.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL1091 for the period October 1, 2009 through September 30, 2010.

The audit objectives were to determine whether the City's 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 City 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 AL1091

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.
- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the City's accounting records, contracts, contractor personnel documents, and contractor invoices.
- 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.
- Conducted a site visit to verify existence of records.
- Evaluated whether a sample of objectives required by the grant agreement were met.

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

RESULTS

Based on the audit procedures performed, the City was in compliance with the requirements of the grant agreement. No observations or questioned costs were identified. The Schedule of Claimed Amounts is presented in Table 1.

Table 1: Schedule of Claimed Amounts

Category	Claimed³
Contractual Services	\$ 75,166
Total Expenditures	\$ 75,166

³ OTS awarded \$79,000; however, the grantee only claimed \$75,166.