



Transmitted via e-mail

May 1, 2014

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—San Diego County Probation Department, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the San Diego County Probation Department's (County) grant AL1186, awarded by the California Office of Traffic Safety.

The enclosed report is for your information and use. Because there were no audit observations 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 County. 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:

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

Enclosure

cc: Mr. Ron Miller, Operations Coordinator, Office of Traffic Safety
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Ms. Debbie Hrepich, Associate Accounting Analyst, Office of Traffic Safety
Mr. Dan DeLeon, Probation Director, San Diego County Probation Department
Ms. Debbie Patag, Chief of Administrative Services, San Diego County Probation
Department
Ms. Matilde Casas, Supervising Probation Officer, San Diego County Probation
Department
Ms. Elena Lepule, Finance Officer, San Diego County Probation Department

AUDIT REPORT

San Diego County Probation Department
Intensive Probation Supervision for High-Risk
Felony and Repeat DUI Offenders
Grant Agreement AL1186

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

MEMBERS OF THE TEAM

Frances Parmelee, CPA
Manager

Robert Scott, CPA, CGMA
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'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 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 San Diego County Probation Department (County) received a \$2.3 million grant from OTS to fund a driving-under-the-influence (DUI) repeat offenders program. The County served as the host agency for 11 other participating counties with the purpose of reducing DUI fatalities, injuries, and recidivism by supervising the highest risk and repeat DUI offenders to ensure compliance with court-ordered condition of probation. Participating counties include Butte, Contra Costa, Fresno, Kern, Solano, Placer, Sacramento, San Bernardino, San Joaquin, Santa Barbara, and Stanislaus.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations audited grant agreement AL1186 for the period October 1, 2010 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 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 County'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 AL1186.

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.
- Examined the grant files, the grant agreement, and applicable policies and procedures.
- Reviewed the County's accounting records, vendor invoices, contracts, and copies of canceled 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 grant objectives were met by reviewing supporting documents provided by the County.

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.

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 complied with the grant agreement requirements. Additionally, the grant objectives were completed as specified in the grant agreement. The Schedule of Claimed Amounts is presented in Table 1.

Table 1: Schedule of Claimed Amounts

Grant Agreement AL1186	
Category	Claimed³
Personnel	\$ 565,082
Travel	2,551
Other Direct Costs	7,367
Contractual Services	1,654,117
Total Expenditures	\$ 2,229,117

³ OTS awarded \$2,269,622 and the County claimed \$2,229,117.