



Transmitted via e-mail

January 15, 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—Ventura County Sheriff's Office, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Ventura County Sheriff's Office (Ventura) grant AL1013 for the period October 1, 2009 through September 30, 2011.

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 Ventura. If you have any questions regarding this report, please contact Kimberly Tarvin, Manager, or Rick Cervantes, Supervisor, at (916) 322-2985.

Sincerely,

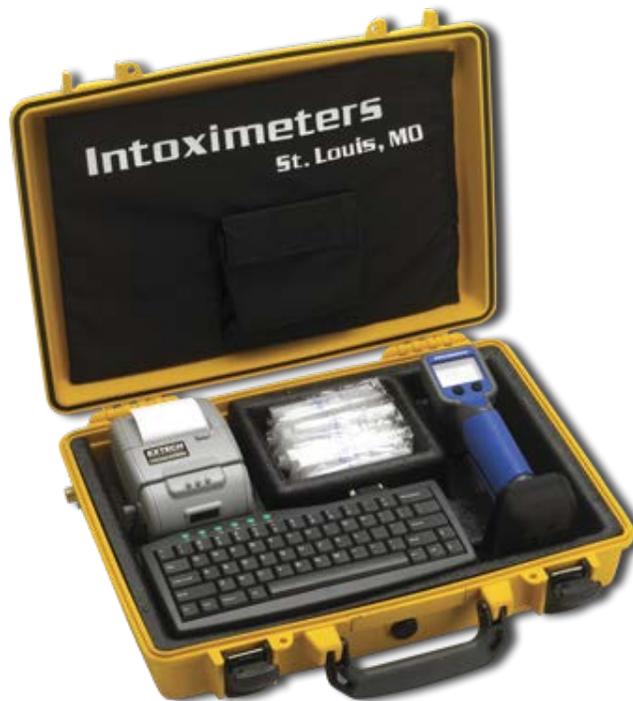
Original signed by:

Richard R. Sierra, 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. Geoff Dean, Sheriff, Ventura County Sheriff's Office
Mr. Gary Pentis, Assistant Sheriff, Ventura County Sheriff's Office
Ms. Renee Artman, Bureau Manager, Ventura County Sheriff's Office
Mr. Geoff Bruton, Assistant Laboratory Manager, Ventura County Sheriff's Office
Mr. Michael Parigian, Assistant Laboratory Manager, Ventura County Sheriff's Office
Ms. Chrystal Craver, Supervising Forensic Scientist, Ventura County Sheriff's Office
Mr. Raul Villa, Accounting Officer IV, Ventura County Sheriff's Office

Ventura County Sheriff's Office
Portable Evidential Breath Testing Program
Grant Agreement AL1013



Source: www.Intox.com

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

MEMBERS OF THE TEAM

Kimberly Tarvin, CPA
Manager

Rick Cervantes, CPA
Supervisor

Staff
Heenesh Patel
Blanca Sandoval

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, 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 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

Ventura County Sheriff's Office (Ventura) received a \$789,868 grant to replace and enhance aging and unreliable Portable Evidential Breath Testing equipment and provide training to law enforcement agencies.²

SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL1013 for the period October 1, 2009 through September 30, 2011.

The audit objectives were to determine whether Ventura'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.

Ventura'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.

METHODOLOGY

To determine whether grant expenditures were in compliance with applicable laws, regulations, and grant requirements; and if grant objectives were completed, we performed the following procedures:

- Interviewed key personnel to obtain an understanding of the grant-related internal controls.
- Examined grant files, the grant agreement, and applicable policies and procedures.

¹ Excerpts from www.OTS.ca.gov.

² Excerpts from grant agreement AL1013.

- Reviewed accounting records, vendor invoices, payroll documents, and timesheets.
- 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 documentation provided by the grantee.

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 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 AL1013	
Category	Claimed³
Personnel Costs	\$ 122,895
Travel Expense	21,911
Contractual Services	15,787
Equipment	43,574
Other Direct Costs	440,716
Total Expenditures	\$ 644,883

³ OTS awarded \$789,868 and Ventura claimed \$644,883.