



Transmitted via e-mail

January 13, 2016

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—City of Petaluma Police Department, Traffic Safety Grant Audit

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Petaluma Police Department's (City) grant 20749, issued by the Office of Traffic Safety

The enclosed report is for your information and use. Because there were no audit observations 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 City staff. If you have any questions regarding this report, please contact Jon Chapple, Manager, or Rebecca McAllister, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

Cheryl L. McCormick, CPA
Assistant Chief, Office of State Audits and Evaluations

Enclosure

cc: Ms. Donna Black, Operations Coordinator, Office of Traffic Safety
Ms. Trina Nguyen, Associate Accounting Analyst, Office of Traffic Safety
Mr. John Brown, City Manager, City of Petaluma
Mr. Patrick Williams, Chief of Police, City of Petaluma Police Department
Mr. Ken Savano, Lieutenant, City of Petaluma Police Department
Mr. Ronald Klein, Sergeant, City of Petaluma Police Department
Ms. Corey Garberolio, Accountant, City of Petaluma

City of Petaluma Police Department
Avoid DUI Campaign
Grant Agreement 20749



Source: City of Petaluma Police Department website

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

MEMBERS OF THE TEAM

Jon G. Chapple, CPA
Manager

Rebecca McAllister, CPA
Supervisor

Staff
Jeffrey Neller

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
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(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

The City of Petaluma Police Department's (City) mission is to provide professional police services with innovation and excellence. The City is dedicated to providing the best law enforcement services to the community and prides itself on community involved programs.

The City received a \$300,000 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 20749 for the period October 1, 2011 through September 30, 2012.

The audit objectives were to determine whether the City'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.

The City'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 20749.

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 the City's accounting records, timesheets, overtime slips, vendor invoices, 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 claimed for reimbursement under the grant agreement.
- Evaluated whether a sample of grant objectives were met by reviewing statistical sheets, overtime slips, vendor invoices, timekeeping records and press releases.

In conducting our audit, we obtained an understanding of the City'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.

RESULTS

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 below.

Schedule of Claimed Amounts

Grant Agreement Number 20749	
Category	Claimed³
Personnel	\$ 105,875
Travel	4,000
Contractual Services	92,570
Other Direct Costs	31,581
Total Expenditures	\$ 234,026

³ OTS awarded \$300,000 and the grantee claimed \$234,026.