



Transmitted via e-mail

June 12, 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 Moreno Valley Traffic Safety Grant Audit**

The Department of Finance, Office of State Audits and Evaluations, has completed its audit of the City of Moreno Valley's (City) grant AL1029 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. If you have any questions regarding this report, please contact Kimberley Tarvin, Manager, or Rebecca McAllister, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

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

Enclosure

cc: Ms. Leslie Witten-Rood, Assistant Director of Operations, Office of Traffic Safety  
Mr. Mitch Zehnder, 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. Joel Ontiveros, Chief of Police, Moreno Valley Police Department  
Mr. Steve Mike, Lieutenant, Moreno Valley Police Department  
Mr. William Guimont, Sergeant, Moreno Valley Police Department  
Mr. Lee Tainter, Sergeant, Moreno Valley Police Department  
Ms. Launa Jimenez, Management Analyst, City of Moreno Valley

# AUDIT REPORT

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## City of Moreno Valley DUI Enforcement and Awareness Program Grant Agreement AL1029



Source: Moreno Valley Police Department

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

## **MEMBERS OF THE TEAM**

Kimberly Tarvin, CPA  
Manager

Rebecca McAllister, CPA  
Supervisor

Staff  
Jedediah Thompson  
Alexandria Tu

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, 6<sup>th</sup> Floor  
Sacramento, CA 95814  
(916) 322-2985

# BACKGROUND, SCOPE, METHODOLOGY AND RESULTS

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## 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. OTS identified ten priority areas of concentration for grant funding including 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.<sup>1</sup>

The City of Moreno Valley (City) received a \$217,130 grant to reduce the number of persons killed and/or injured in alcohol involved crashes. The grant funded Driving Under the Influence (DUI) checkpoints, DUI saturation patrols, stakeout operations, sting operations, creation of the Hot Sheet program that focuses on repeat DUI offenders, and related officer training.<sup>2</sup>

## SCOPE

In accordance with an interagency agreement, the Department of Finance, Office of State Audits and Evaluations, audited grant agreement AL1029 for the period October 1, 2009 through September 30, 2010.

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 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.

## METHODOLOGY

To determine whether grant expenditures were in compliance with applicable laws, regulations, and 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.

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<sup>1</sup> Excerpts from [www.OTS.ca.gov](http://www.OTS.ca.gov).

<sup>2</sup> Excerpts from grant agreement AL1029

- Reviewed the grantee’s accounting records, vendor invoices, time sheets, and direct pay requests.
- Selected a sample of billed expenditures to determine if costs were allowable, grant-related, incurred within the grant period, supported by accounting records, and properly recorded.
- Performed procedures to determine if other revenue sources were used to reimburse expenditures claimed for reimbursement under the grant agreement.
- Evaluated whether a sample of grant 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

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 were in compliance with the requirements of the grant agreement and grant objectives were completed as required. The Schedule of Claimed Amounts is presented in Table 1.

**Table 1: Schedule of Claimed Amounts**

<b>Grant Agreement AL1029</b>	
<b>Category</b>	<b>Claimed<sup>3</sup></b>
Contractual Services	<b>\$197,050</b>
Other Direct Costs	<b>19,915</b>
Total Expenditures	<b>\$216,965</b>

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<sup>3</sup> OTS awarded \$217,130 and the City claimed \$216,965.