



JOHN CHIANG
California State Controller

April 16, 2008

Paul A. Cappitelli, Executive Director
Commission on Peace Officer Standards and Training
1601 Alhambra Boulevard
Sacramento, CA 95816-7083

Dear Mr. Cappitelli:

The State Controller's Office audited the training reimbursement requests submitted by the El Dorado County Sheriff's Office pertaining to the Peace Officer Standards and Training Program (Penal Code section 13522) for the period of July 1, 2006, through June 30, 2007.

The office claimed and was reimbursed \$137,292 during the audit period. Our audit disclosed that \$134,867 is allowable and \$2,425 is unallowable. The unallowable costs resulted because the office was reimbursed for subsistence and travel costs that were not incurred. The office should return \$2,425 to the State.

If you have any questions, please contact Steven Mar, Chief, Local Government Audits Bureau, at (916) 324-7226.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey V. Brownfield".

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb:wm

cc: Francis Dugyon, Accounting Officer
Commission on Peace Officer Standards and Training
Jeff Neves, Sheriff
El Dorado County Sheriff's Office

Contents

Audit Report

Summary	1
Background	1
Objectives, Scope, and Methodology	1
Conclusion	1
Views of Responsible Official	2
Restricted Use	2
Schedule 1—Summary of Training Reimbursement Adjustments	3
Schedule 2—Sample Comparison of Training Allowance Reimbursed by POST and Training Costs Incurred	4
Findings and Recommendations	5

Audit Report

Summary

The State Controller's Office (SCO) audited the training reimbursement requests submitted by the El Dorado County Sheriff's Office pertaining to the Peace Officer Standards and Training Program for the period of July 1, 2006, through June 30, 2007.

The office claimed and was reimbursed \$137,292 during the audit period. Our audit disclosed that \$134,867 is allowable and \$2,425 is unallowable. The unallowable costs resulted because the office was reimbursed for subsistence and travel costs that were not incurred. The office should return \$2,425 to the State.

Background

Penal Code section 13522 allows local agencies to claim reimbursement from the Commission on Peace Officer Standards and Training (POST) for costs associated with certain training courses. The purpose of the training is to raise the level of competence of local law enforcement officers. A contractual agreement with POST authorizes the SCO to conduct audits of local agencies claiming reimbursement of training costs. The Sample Comparison of Training Allowance Reimbursed by POST and Training Costs Incurred (Schedule 2) is presented at the request of POST. This schedule is used by POST to adjust rates for future training allowances.

Objectives, Scope, and Methodology

Our audit objectives were to determine whether the costs claimed, as presented in the Summary of Training Reimbursement Adjustments (Schedule 1), were incurred for program purposes, were adequately supported, and were in compliance with applicable laws and regulations.

We conducted our audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the office's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed for reimbursement are allowable. Accordingly, we examined transactions, on a test basis, to support the amounts claimed for reimbursement. We considered the office's internal controls only to the extent necessary to plan the audit.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. Those instances are shown on the Summary of Training Reimbursement Adjustments (Schedule 1) and described in the Findings and Recommendations section of this report.

The El Dorado County Sheriff's Office claimed \$137,292 for the Peace Officer Standards and Training Program for the period of July 1, 2006, through June 30, 2007. Our audit disclosed that this amount included unallowable costs of \$2,425. The office was reimbursed \$137,292. The amount reimbursed in excess of allowable costs claimed, totaling \$2,425, should be returned to the State.

**Views of
Responsible
Official**

We discussed our audit results with office representatives during an exit conference on August 21, 2007. Lori Nielsen, Training Coordinator, agreed with the audit results. Ms. Nielsen further agreed that a draft audit report was not necessary and that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of the El Dorado County Sheriff's Office, POST, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

April 16, 2008

**Schedule 1—
Summary of Training Reimbursement Adjustments
July 1, 2006, through June 30, 2007**

<u>Training Allowance Category</u>	<u>Training Allowance Received</u>	<u>Training Allowance Allowed</u>	<u>Audit Adjustment</u>	<u>Reference</u> ¹
Tuition	\$ 4,775	\$ 4,775	\$ —	
Subsistence	101,583	100,847	(736)	Finding 1
Travel	30,934	29,245	(1,689)	Finding 2
Totals	<u>\$ 137,292</u>	<u>\$ 134,867</u>	<u>\$ (2,425)</u>	

¹ See the Findings and Recommendations section.

**Schedule 2—
Sample Comparison of Training Allowance
Reimbursed by POST and Training Costs Incurred¹
July 1, 2006, through June 30, 2007**

Training Allowance Category	Training Allowance Reimbursed by POST			Training Costs Incurred (Per Sample)	Difference ²	
	Total	Percentage Sampled	Amount Sampled		Amount	Percentage
Tuition	\$ 4,775	25.4%	\$ 1,214	\$ 1,697	\$ (483)	39.8%
Subsistence	101,583	20.1%	20,409	51,862	(31,453)	(154.1)% ³
Travel	30,934	21.3%	6,598	3,658	2,940	44.6% ⁴
Totals	<u>\$ 137,292</u>		<u>\$ 28,221</u>	<u>\$ 57,217</u>	<u>\$ (28,996)</u>	

¹ This schedule is provided pursuant to a contractual agreement with the Commission on Peace Officer Standards and Training (POST). It is used by POST to adjust rates for future training allowances.

² The amounts in this column do not represent a dollar finding. These amounts are used by POST for informational purposes only.

³ The office reimbursed trainees up to \$40 daily for meals, plus the actual costs of lodging. This reimbursement policy generally exceeds the POST subsistence allowance of \$128 daily, including lodging.

⁴ Travel costs consist of private car, pool car, and airfare costs. POST reimbursed the office \$0.26 per mile for the trainee's mileage from the headquarters office to the course site and return, regardless of whether the trainee used a private car or pool car, or incurred airfare costs. The office reimbursed the trainee \$0.445 per mile for miles driven and paid the airfare costs. The actual pool car costs were computed using the mileage rate reimbursed by POST.

Findings and Recommendations

**FINDING 1—
Subsistence costs not
incurred**

The office received reimbursement for subsistence costs for meal allowances, but it did not provide meal allowances to trainees. Therefore, the office did not incur the claimed costs.

The POST Administrative Manual, Section E-1-2, states that local agencies participating in the POST reimbursement program may be reimbursed only for allowable expenditures actually incurred for training personnel in POST-certified courses.

As a result, \$736 in subsistence costs is unallowable.

Recommendation

The office should return \$736 to POST and adopt procedures to ensure that only those costs actually incurred are claimed for reimbursement.

**FINDING 2—
Travel costs not
incurred**

The office received reimbursement for travel costs, but did not provide transportation allowances to trainees. Therefore, the office did not incur the claimed costs.

The POST Administrative Manual, Section E-1-2, states that local agencies participating in the POST reimbursement program may only be reimbursed for allowable expenditures actually incurred for training personnel in POST-certified courses.

As a result, \$1,689 in travel costs is unallowable.

Recommendation

The office should return \$1,689 to POST and adopt procedures to ensure that only those costs actually incurred are claimed for reimbursement.