

BOARD OF SUPERVISORS

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STANISLAUS COUNTY SHERIFF'S DEPARTMENT

Audit Report

PEACE OFFICER STANDARDS AND TRAINING PROGRAM

July 1, 2009, through July 31, 2010



JOHN CHIANG
California State Controller

March 2011



JOHN CHIANG
California State Controller

March 30, 2011

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 (SCO) audited the training reimbursement requests submitted by the Stanislaus County Sheriff's Department pertaining to the Peace Officer Standards and Training Program (Penal Code section 13522) for the period of July 1, 2009, through July 31, 2010.

The department claimed \$57,674 during the audit period. Our audit disclosed that the entire amount is allowable.

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, appearing to read "Jeffrey V. Brownfield".

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Francis Dugyon, Accounting Officer
Commission on Peace Officer Standards and Training
Adam Christianson, Sheriff
Stanislaus County Sheriff's Department
Christine Ferraro Tallman, Clerk of the Board
Stanislaus County Board of Supervisors

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Audit Report

Summary

The State Controller's Office (SCO) audited the training reimbursement requests submitted by the Stanislaus County Sheriff's Department pertaining to the Peace Officer Standards and Training Program for the period of July 1, 2009, through July 31, 2010. The Commission on Peace Officer Standards and Training requested that the SCO audit the Stanislaus County Sheriff's Department.

The department claimed and was reimbursed \$57,674 during the audit period. Our audit disclosed that the entire amount is allowable.

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.

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 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.

We did not audit the department'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 department's internal controls only to the extent necessary to plan the audit.

Conclusion

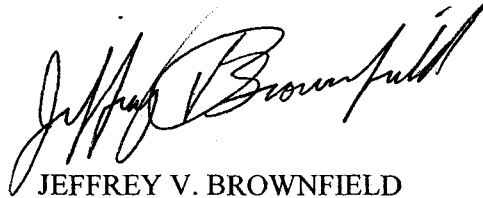
The costs claimed by the Stanislaus County Sheriff's Department, totaling \$57,674, were incurred for program purposes, were adequately supported, and were in compliance with applicable rules and regulations.

**Views of
Responsible
Official**

We discussed our audit results with department representatives during an exit conference on January 12, 2011. Diane Sanders, Accountant III, agreed with the audit results. Ms. Sanders 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 Stanislaus County Sheriff's Department, 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

March 30, 2011

**Schedule 1—
Summary of Training Reimbursement Adjustments
July 1, 2009, through July 31, 2010**

<u>Training Allowance Category</u>	<u>Training Allowance Reimbursed and Allowed</u>
Tuition	\$ 25,756
Subsistence	27,449
Travel	<u>4,469</u>
Total	<u>\$ 57,674</u>

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<http://www.sco.ca.gov>