

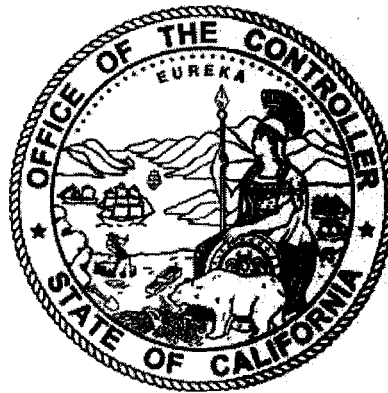
BOARD OF SUPERVISORS
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STANISLAUS COUNTY SHERIFF'S DEPARTMENT

Audit Report

PEACE OFFICER STANDARDS AND TRAINING PROGRAM

July 1, 2016, through June 30, 2017



BETTY T. YEE
California State Controller

January 2018



BETTY T. YEE
California State Controller

January 26, 2018

Manuel Alvarez Jr., Executive Director
Commission on Peace Officer Standards and Training
860 Stillwater Road, Suite 100
West Sacramento, CA 95605

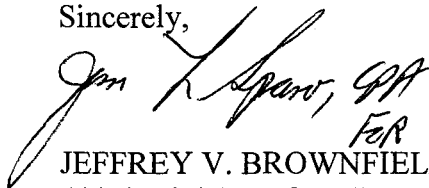
Dear Mr. Alvarez:

The State Controller's Office audited the training reimbursement requests submitted by the Stanislaus County Sheriff's Department pertaining to the Peace Officer Standards and Training (POST) Program (Penal Code section 13522) for the period of July 1, 2016, through June 30, 2017.

The department claimed and was reimbursed \$83,677 during the audit period. Our audit found that \$81,333 is allowable and \$2,344 is unallowable. The costs are unallowable because the department claimed subsistence costs that it did not incur. The department should return \$2,344 to the State through the Commission on POST.

If you have any questions, please contact Efren Loste, Chief, Local Government Audits Bureau, by telephone at (916) 324-7226.

Sincerely,


JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/lis

cc: Merrill Domondon, Accounting and Budget Officer
Commission on Peace Officer Standards and Training
Adam Christianson, Sheriff
Stanislaus County Sheriff's Department
Lauren Klein, CPA, Auditor-Controller
Stanislaus County
Elizabeth King, Clerk
Stanislaus County Board of Supervisors
Nichole Cossen, Accountant I
Stanislaus County Sheriff's Department

Contents

Audit Report

Summary	1
Background	1
Objectives, Scope, and Methodology	1
Conclusion	2
Follow-up on Prior Audit Findings	2
Views of Responsible Officials	2
Restricted Use	3
Schedule 1—Summary of Training Reimbursement Adjustments	4
Finding and Recommendation	5

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 (POST) Program for the period of July 1, 2016, through June 30, 2017. The Commission on POST requested that the SCO audit the Stanislaus County Sheriff's Office.

The department claimed and was reimbursed \$83,677 during the audit period. Our audit found that \$81,333 is allowable and \$2,344 is unallowable. The costs are unallowable because the department claimed subsistence costs that it did not incur. The department should return \$2,344 to the State through the Commission on POST.

Background

Penal Code section 13522 allows local agencies to claim reimbursement from the Commission on 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 the Commission on 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 department:

- Claimed costs in accordance with the POST Administrative Manual's Guidelines pertaining to the POST Program; and
- Claimed costs that were adequately supported.

Our audit included the training reimbursement requests submitted by the department pertaining to the POST Program for the period of July 1, 2016, through June 30, 2017.

To meet our objectives, we:

- Gained a limited understanding of the department's internal controls over the claim preparation process and the related accounting records by reviewing the organization chart, interviewing key personnel, and evaluating policies and procedures;
- Conducted a risk assessment to determine the nature, timing, and extent of substantive testing;
- Verified whether the cost reimbursements to the department were received, deposited in a timely manner, and completely recorded in the POST revenue account. We traced to the revenue account \$66,717 of \$83,677 in total reimbursements. Additionally, we recalculated the total reimbursements received by the department; and

- Verified whether the costs claimed were supported by the source documents by judgmentally selecting samples for the following categories (for the selected samples, errors found will not be projected to the intended population):
 - Tuition – We tested \$3,634 of \$11,029 in total tuition costs claimed.
 - Subsistence – We tested \$16,720 of \$58,635 in total subsistence costs claimed.
 - Travel – We tested \$4,078 of \$14,013 in total travel costs claimed.

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. We considered the department's internal controls only to the extent necessary to plan the audit.

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.

Conclusion

Our audit found an instance of noncompliance with the requirements outlined above. The instance is shown on the Summary of Training Reimbursement Adjustments (Schedule 1), and described in the Finding and Recommendation section of this report.

The Stanislaus County Sheriff's Department claimed \$83,677 for the POST Program for the period of July 1, 2016, through June 30, 2017. Our audit found that this amount included unallowable costs of \$2,344. The department was reimbursed \$83,677. The amount reimbursed in excess of allowable costs claimed, totaling \$2,344, should be returned to the State through the Commission on POST.

Follow-up on Prior Audit Findings

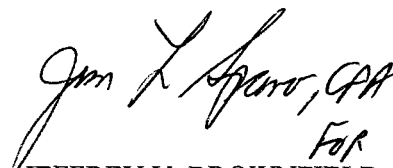
Our prior audit report, for the period of July 1, 2012, through June 30, 2013, issued on March 6, 2014, disclosed no findings.

Views of Responsible Officials

We discussed our audit results with department representatives during an exit conference on November 8, 2017. Nicole Cossen, Accountant I, of the Stanislaus County Sheriff's Department, agreed with the audit results. Ms. Cossen 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, the Commission on 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, CPA
Chief, Division of Audits

January 26, 2018

**Schedule 1—
Summary of Training Reimbursement Adjustments
July 1, 2016, through June 30, 2017**

<u>Training Allowance Category</u>	<u>Training Allowance Received</u>	<u>Training Allowance Allowable</u>	<u>Audit Adjustment</u>	<u>Reference¹</u>
Tuition	\$ 11,029	\$ 11,029	\$ —	
Subsistence	58,635	56,291	(2,344)	Finding
Travel	14,013	14,013	—	
Totals	<u>\$ 83,677</u>	<u>\$ 81,333</u>	<u>\$ (2,344)</u>	

¹See the Finding and Recommendation section.

Finding and Recommendation

FINDING—**Unallowable subsistence costs**

The department claimed in error subsistence costs that it did not incur.

The POST Administrative Manual, Section E-1-2, states, in part:

...departments participating in the POST Reimbursement Program may be reimbursed from the Peace Officer Training Fund for allowable expenditures incurred for the training of their personnel in POST-certified courses.

The department was reimbursed for subsistence costs associated with Search Function, Directional & Control – Winter Ops courses, but the department did not incur any subsistence costs, resulting in an overstatement of \$2,344 in subsistence costs incurred.

As a result, \$2,344 in subsistence costs is unallowable.

Recommendation

We recommend that the department return \$2,344 to the Commission on POST. In future, the department should also ensure that training reimbursement requests are filled out correctly. Additionally, the department should reconcile reimbursements from the Commission on POST to department costs incurred on a monthly basis, and contact the Commission on POST when over-reimbursements occur.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

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

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