Office of the State Auditor

Audit Report

Department of Law and Public Safety
Division of Highway Traffic Safety

July 1, 1994 to November 30, 1995
Audit Report

Table of Contents

Page

Transmittal Letter ............................................. 1
Scope ..................................................................... 2
Objectives .......................................................... 2
Methodology ....................................................... 3
Conclusions ....................................................... 3
Departmental Response ......................................... 4
The Honorable Christine Todd Whitman  
Governor of New Jersey

The Honorable Donald T. DiFrancesco  
President of the Senate

The Honorable Jack Collins  
Speaker of the General Assembly

Mr. Albert Porrini  
Executive Director  
Office of Legislative Services

We have completed an audit of the Department of Law and Public Safety, Division of Highway Traffic Safety for the period July 1, 1994 to November 30, 1995.

We found that the financial transactions included in our testing were related to the agency’s programs, were reasonable and were recorded properly in the accounting system.

This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in Article VII, Section 1.6 of the State Constitution and Title 52 of the New Jersey Statutes.

Richard L. Fair  
State Auditor  
July 2, 1996
**Department of Law and Public Safety**  
**Division of Highway Traffic Safety**

### Scope

We have completed an audit of the Department of Law and Public Safety, Division of Highway Traffic Safety for the period July 1, 1994 to November 30, 1995. Our audit included financial activities accounted for in the state's General Fund.

Total expenditures of the agency during the 17 month audit period were $6.1 million. The prime responsibility of the Division of Highway Traffic Safety is to plan, develop, administer and coordinate an integrated approach to highway traffic safety that will continue to reduce the number of fatalities and injuries and the severity of injuries related to road trauma. Revenues of the agency totaled $7.4 million during our audit period and the major component of revenue was the National Highway Traffic Safety Administration’s Section 402 - State and Community Highway Safety Program.

### Objectives

The objectives of our audit were to determine whether financial transactions were related to the agency's programs, were reasonable and were recorded properly in the accounting systems. We also tested for resolution of significant issues noted in our prior report.

This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in Article VII, Section 1.6 of the State Constitution and Title 52 of the New Jersey Statutes.
Methodology

Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller and policies of the agency. Provisions that we considered significant were documented and compliance with those requirements was verified by interview and observation and through our samples of financial transactions. We also read the budget message, reviewed financial trends, and interviewed agency personnel to obtain an understanding of the programs and the internal control structure.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Transactions were randomly selected.

To ascertain the status of findings included in our prior report, we identified corrective action, if any, taken by the agency and walked through the system to determine if the corrective action was effective.

Conclusions

We found that the financial transactions included in our testing were related to the agency’s programs, were reasonable and were properly recorded in the accounting system. We also found that the agency has resolved the significant issues noted in our prior report.