

2025-603 State High Risk: Water Infrastructure

Audit Scope and Objectives

This audit of the State's water infrastructure is conducted pursuant to Government Code section 8546.5, which authorizes the State Auditor to identify, audit, and issue reports on any agency of the State or any statewide issue that it identifies as being at high risk for the potential of waste, fraud, abuse, or mismanagement or that has major challenges associated with its economy, efficiency, or effectiveness. The State Auditor developed the following objectives to guide the performance of this audit. Consistent with generally accepted government auditing standards, the State Auditor may refine or adjust these objectives as work is performed if he determines such changes are necessary.

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Evaluate whether the Department of Water Resources (Water Resources) and the Central Valley Flood Protection Board (Board) are fulfilling their state dam and levee oversight responsibilities as required, including:
 - a. Evaluating dam and levee performance.
 - b. Issuing condition and hazard ratings.
 - c. Taking enforcement actions when dam owners and local maintenance areas do not take required actions.
3. Identify and assess factors contributing to why dams and levees are not in adequate conditions. Review a selection of dams and levees in inadequate conditions to assess the reasons for their current state.
4. To the extent feasible, assess the hazard to human life, local economy, and the environment that Water Resources, the Board, and the Governor's Office of Emergency Services (Emergency Services) have determined is posed by state managed dams and levees that are in inadequate conditions.
5. Assess Water Resources' and the Board's plans to ensure that on an ongoing basis all dams and levees are maintained in adequate conditions.

6. Assess Emergency Services' processes for reviewing and approving the emergency plans of dams and determine whether the plans are submitted, reviewed, and processed in a consistent manner that meets applicable requirements.
 - a. Determine why Emergency Services has not approved all emergency plans and assess Emergency Services' efforts to ensure that all dams maintain approved emergency plans as required.
7. Review and assess any other issues that are significant to the audit.