

Table E
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.	Reviewed and evaluated the laws, rules, and regulations significant to the audit objectives.
2 Evaluate whether Water Resources and the Board are fulfilling their state dam and levee oversight responsibilities as required, including: • Evaluating dam and levee performance. • Issuing condition and hazard ratings. • Taking enforcement actions when dam owners and LMAs do not take required actions.	• Interviewed staff and reviewed Water Resources' policies and procedures related to dam oversight. Determined whether Water Resources' policies and procedures align with applicable laws and federal criteria. • Interviewed staff and reviewed Water Resources' policies and procedures related to levee oversight. Determined whether Water Resources' policies and procedures align with applicable laws and federal criteria. • For a selection of 20 dams with <i>extremely high</i> and <i>high</i> hazard ratings, determined whether Water Resources adhered to its policies when it most recently evaluated the dams' performance and condition. • For a selection of 20 levees with various maintenance ratings, determined whether Water Resources adhered to its policies when it most recently inspected the levees. • For a selection of 10 dams of varying condition ratings, reviewed available documentation to determine the reasons for the condition ratings and the steps Water Resources took to notify owners and ensure that they addressed the deficiencies. We also determined whether Water Resources took appropriate enforcement action as needed against dam owners that failed to address deficiencies. • Interviewed managers at the Board and Water Resources and found that neither agency had policies to take enforcement actions when the LMAs do not adequately maintain their levees.
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.	For six of the 10 dams reviewed for condition assessments in Objective 2, performed the following to determine reasons for any lack of action to address the deficiencies: • Reviewed available correspondence in Water Resources' files for each dam. • Interviewed appropriate Water Resources staff and reviewed available documentation to support their responses. • Interviewed dam owners or their representatives and reviewed available documentation to support their responses. • For five of the LMAs that managed the 20 levees that we reviewed in Objective 2, performed the following to determine reasons for their lack of action to address the deficiencies: • Interviewed Water Resources management. • Reviewed LMA inspection reports. • Interviewed LMA representatives.
4 To the extent feasible, assess the hazard to human life, local economy, and the environment that Water Resources, the Board, and Cal OES have determined is posed by state-managed dams and levees that are in inadequate conditions.	Obtained and summarized hazard rating data from Water Resources for dams and from the National Inventory of Levees for levees.
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.	Interviewed Water Resources managers and the Board's chief engineer and collected planning documents from Water Resources and the Board to determine whether their plans to ensure that dams and levees are maintained.

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AUDIT OBJECTIVE	METHOD
6 Assess Cal OES's 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 Cal OES has not approved all emergency plans and assess Cal OES's efforts to ensure that all dams maintain approved emergency plans as required.	• Interviewed staff and reviewed Cal OES's policies and procedures for collecting, reviewing, and approving EAPs. Determined whether Cal OES's policies and procedures align with applicable laws and federal criteria. • Using a dam's hazard rating, condition assessment, and ownership type, selected 10 approved EAPs, 10 unapproved EAPs, and five dams that never submitted EAPs. • Performed tests to determine the completeness and accuracy of data to assess the reliability of Cal OES's database. • Examined supporting documentation to verify the accuracy and completeness of Cal OES's EAP reviews. • Interviewed Water Resources staff to identify its enforcement efforts related to EAPs.
7 Review and assess any other issues that are significant to the audit.	None identified.

Source: Audit workpapers.