

2013-101 AUDIT SCOPE AND OBJECTIVES—Department of Water Resources & Department of Fish and Wildlife—Salton Sea Restoration Fund

The audit by the California State Auditor will provide independently developed and verified information related to the administration of the Salton Sea Restoration Fund (fund) by the Department of Water Resources (Water Resources) and the Department of Fish and Wildlife (Fish and Wildlife) and will include, but not be limited to, the following objectives:

1. Review and evaluate the laws and policies significant to the audit objectives.
2. Review and evaluate the roles, responsibilities, and authority of Water Resources and Fish and Wildlife in administering the fund and determine the organizational structure used by the departments to manage the fund and make decisions regarding how funds are spent, such as decisions about allocating resources and prioritizing work. Evaluate the departments' effectiveness and efficiency in coordinating and fulfilling their respective responsibilities.
3. Determine whether short-term and/or long-term strategic plans and spending plans have been developed for the fund and whether those plans are reasonable in light of the purposes for which the fund was established.
4. For the most recent three-year period, perform the following analysis related to the fund:
 - (a) Identify the amount Water Resources and Fish and Wildlife spent on consultants and whether the work performed by the consultants furthered the purposes for which the fund was established.
 - (b) Determine how Water Resources and Fish and Wildlife allocate staff time to administer the fund and identify expenditures for staff by major job classification.
 - (c) Identify funding sources and total expenditures and the major categories of these expenditures. For a selection of expenditures, determine whether they were allowable and reasonable.
5. Review and assess any other issues that are significant to the administration of the fund by Water Resources and Fish and Wildlife.