

CONTRA COSTA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT

Audit Report

FLOOD CONTROL SUBVENTIONS PROGRAM

Wildcat-San Pablo Creek Project

District Claim No. 36 Submitted August 15, 1997



JOHN CHIANG
California State Controller

May 2007



JOHN CHIANG
California State Controller

May 25, 2007

Lester A. Snow, Director
Department of Water Resources
Post Office Box 942836
Sacramento, CA 94236-0001

Dear Mr. Snow:

The State Controller's Office audited the claim submitted by the Contra Costa County Flood Control and Water Conservation District under the Flood Control Subventions Program.

The district claimed costs of \$170,562 for the Wildcat-San Pablo Creek project for the claim dated August 15, 1997. Our audit disclosed that the entire amount is allowable.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/jj

cc: Dena N. Uding, Chief
Flood Control Subventions Program
Division of Flood Management
Department of Water Resources
Karl Winkler, Chief
Central District
Department of Water Resources
Honorable Stephen Ybarra
Auditor-Controller
Contra Costa County
Mitch Avalon, Deputy Director
Public Works Department
Contra Costa County
Peggy Brock
Accounting Supervisor
Public Works Department
Contra Costa County

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Audit Report

Summary

The State Controller's Office (SCO) audited the reimbursement claim of the Contra Costa County Flood Control and Water Conservation District under the Flood Control Subventions Program. Our audit included the Wildcat-San Pablo Creek Project for the claim dated August 15, 1997. The last day of fieldwork was April 30, 2007.

The district claimed \$170,562 during the audit period. Our audit disclosed that the entire amount is allowable.

Background

The State of California provides financial assistance to local agencies participating in the construction of federal flood control projects. Under the Flood Control Subventions Program (*State Water Code*, Division 6, Part 6, Chapters 1 through 4), the California Department of Water Resources pays a portion of the local agency's share of flood control project costs, including the costs of rights of way, relocation, and recreation and fish and wildlife enhancements.

State Water Code Section 12832 authorizes the State Controller to audit the books and records of local agencies to determine whether the state funds received were expended for the purposes and under the conditions authorized.

Objective, Scope, and Methodology

Our audit objective was to determine whether the costs claimed as presented in the Summary of Project Costs (Schedule 1) are allowable and in compliance with the Department of Water Resources' *Guidelines for State Reimbursement on Flood Control Projects*.

We conducted our audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of costs claimed for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the amounts claimed were supported. We considered the district's internal controls only to the extent necessary to plan the audit.

Conclusion

Costs claimed by the Contra Costa County Flood Control and Water Conservation District totaling \$170,562 were eligible for reimbursement under state regulations.

Views of Responsible Official

We discussed the audit results with the district's representative during an exit conference conducted on April 30, 2007. Peggy Brock, Accounting Supervisor, agreed with the audit results. Ms. Brock declined a draft audit report and agreed that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of the Contra Costa County Flood Control and Water Conservation District, the California Department of Water Resources, 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.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Project Costs
For District Claim No. 36 Submitted August 15, 1997**

<u>Project/ Claim Number</u>	<u>Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>State Share of Allowable Costs</u> ¹
Wildcat-San Pablo Creek Project: WSP 97-1	<u>\$ 170,562</u>	<u>\$ 170,562</u>	<u>\$ 119,393</u>

¹ The state share of allowable project costs represents the percentage of state funding, as stipulated in the *California Water Code*, for each project cost category.

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