



February 6, 2006

Honorable Michael Chrisman, Secretary
Resources Agency
1416 Ninth Street, Suite 1311
Sacramento, CA 95814

Dear Mr. Chrisman:

I am transmitting to you the enclosed final report on the fiscal review of the CALFED Bay-Delta Program (CALFED) through state and federal fiscal years ending in 2004. This fiscal review was conducted by the Office of State Audits and Evaluations in the Department of Finance. The purpose of the fiscal review was to summarize the funds expended on CALFED since the inception and report any control and accountability issues related to expenditure tracking. This report is in response to the Administration's commitment, in the 2005-06 May Revision, to conduct an independent fiscal review of CALFED.

The CALFED Bay-Delta Program is a cooperative effort among 25 state and federal agencies whose goal is to develop and implement a long-term comprehensive plan that will restore ecological health and improve water management for the Bay-Delta System. The program, which began in 1995, includes stakeholders from governmental, agricultural, environmental, fishery, urban water, and tribal interests. In 2000, the program's objectives were formalized in a 30-year plan, referred to as the Record of Decision (ROD), which contained specific actions and milestones.

The work summarized in this report is the result of a fiscal review, rather than a full audit; conducting a fiscal audit would have taken more time than was allotted for the current review. Our review found that the state implementing agencies lack sufficient procedures for recording and reporting complete and accurate expenditures by program element. We identified areas where the control and accountability for program funds could be strengthened, and we provided recommendations to improve fiscal operations. The control issues we identified pertain to program cost accounting, reconciliation, coordination, and documentation. We believe that our review and recommendations will be useful to the overall effort to revitalize CALFED.

The enclosed final report includes the Resources Agency's response.

If you have any questions, please contact Tom Dithridge, Program Budget Manager, at (916) 445-3274.

Sincerely,

Original Signed By:

MICHAEL C. GENEST
Director

Enclosure

cc: Mr. P. Joseph Grindstaff, Director, California Bay-Delta Authority

CALFED Bay-Delta Program
Summary of Expenditures
As of September 30, 2004

Prepared By:
Office of State Audits and Evaluations
Department of Finance

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The Department of Finance, Office of State Audits and Evaluations, performed this review in accordance with the 2005 Budget Act. The review's purpose was to summarize the cumulative state, local, and federal funds expended on the CALFED Bay-Delta Program (program) through their respective fiscal years ending in 2004. Specifically, our objectives were to:

- Obtain from state and federal implementing agencies, a summary of their cumulative expenditures by program element, from program inception through their respective fiscal years ending in 2004.
- Assess the adequacy of state-level tracking of local funds expended on the program.
- Identify where the control and accountability for program funds could be improved.

We did not audit the program expenditures, nor did we conduct a performance review to assess the effectiveness and efficiency of the program's operations or program compliance. The scope of our review was limited to summarizing fiscal information as recorded by the implementing agencies.

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During our review of the CALFED Bay-Delta Program expenditures, we determined the following:

As of June 30, 2004:

- State General Funds expenditures on the program since the August 2000 Record of Decision totaled \$217.5 million.
- State bond funds (Propositions 204, 13, and 50) expended on the program since the August 2000 Record of Decision totaled \$805.1 million.
- State agencies' tracking of local funds used to implement the CALFED Program since the Record of Decision, or those associated with grants from state bond funds could be improved.

As of September 30, 2004:

- Federal funds expended on the program, including funds from the initial federal authorization (pre-Record of Decision), and since the Record of Decision (federal fiscal year beginning October 1, 2000) totaled \$591.7 million.

Observations

State implementing agencies lack sufficient procedures for recording and reporting complete and accurate expenditures by program element. As discussed in the *Observations* section of this report, we identified areas where the control and accountability for program funds could be strengthened, and we provided recommendations to improve fiscal operations. The control issues we identified pertain to program cost accounting, reconciliation, coordination, and documentation.

Background

The CALFED Bay-Delta Program (program) is a cooperative effort among 25 state and federal agencies whose goal is to develop and implement a long-term comprehensive plan that will restore ecological health and improve water management for the Bay-Delta System. The program, which began in 1995, comprises stakeholders from governmental, agricultural, environmental, fishery, urban water, and tribal interests. In 2000, the program's objectives were formalized in a 30-year plan, referred to as the Record of Decision (ROD), which contained specific actions and milestones.

The ROD identified four objectives: Water Supply Reliability, Levee Systems Integrity, Water Quality, and Ecosystem Restoration, and 11 major elements to achieve the program's long-term goals. Program funding is provided by federal, state, and local agencies, and water users. State funding has been provided through General Fund appropriations and appropriations from several bond measures.

Established by the California Bay-Delta Act of 2003, the California Bay-Delta Authority (Authority) coordinates and oversees program implementation for all participating state and federal agencies. The Authority reviews, approves, and recommends annual program plans and project expenditures, and reports to policymakers and stakeholders on program status. The Authority submits an annual report to the Governor, the California Legislature, the Secretary of the Interior, and the United States Congress, discussing the program's progress over the prior fiscal year. Additionally, the Authority prepares and submits the program's annual budget to the Department of Finance.

In response to concerns raised by the California Legislature, Legislative Analyst's Office, and California Performance Review (related to program financing and progress), the Governor directed a three-point plan to address the concerns:

1. Conduct an independent program and fiscal review to ensure program accountability, highlight accomplishments, determine program status, and guide adjustments.
2. Re-focus the Authority's and other administering state agencies' program priorities and efforts to solve conflicts associated with Delta water supply, water quality, levee stability, and the environment.
3. Develop a ten-year financing/action plan to solve the highest priority Delta issues, link future water payments to specific program actions, and balance statewide actions, including funding from state, federal, and local sources consistent with the beneficiaries-pay principle.

Accordingly, the Resources Agency contracted with the Department of Finance (Finance) to perform the independent program and fiscal review (objective one). For this objective, Finance's Office of State Audits and Evaluations conducted the fiscal review (reported herein),

and its Performance Review Unit conducted the program review (reported separately). The Authority contracted with an outside consultant to perform objectives two and three.

Concurrent with the above reviews, the Governor also requested the Little Hoover Commission to review governance issues related to the program and the proper role of the Authority, and to prepare a report of findings and recommendations to improve the program's performance.

Project Scope

The scope of the independent fiscal review involved documenting the funds expended on each program element as follows:

- a. State General Fund appropriations since the ROD was adopted in August 2000 (state fiscal year beginning July 1, 2000 through latest available data).
- b. All state bond funds directed to the CALFED program (Propositions 204, 13, and 50).
- c. Federal funds appropriated to the CALFED program, including funds from the initial federal authorization (pre-ROD), and since the ROD (federal fiscal year beginning October 1, 2000 through latest available data).

Our work consisted of compiling agency-reported information and did not constitute an audit; however, we reviewed the reported information for reasonableness and consulted with reporting agencies as needed. As of the date of our fieldwork, expenditure information was available through June 30, 2004 (state) and September 30, 2004 (federal), and our report reflects program results as of these dates.

We also reviewed the existence and adequacy of state-level tracking of local funds used to implement the CALFED program since the ROD, or those associated with grants from the state bond funds (Propositions 204, 13, and 50).

In connection with the above procedures, we identified opportunities for improvement in the control and accountability for program funds, and made recommendations for improving fiscal operations as described in the *Observations* section of this report.

Methodology

To gain an understanding of the program's fiscal activities and operations, we reviewed applicable laws and regulations, reviewed policies and procedures, interviewed Authority and implementing agencies' management and staff, attended management meetings, reviewed accounting records and financial reports, and compared recorded information with external reports and other documentation where available.

State Expenditures

State expenditures are primarily funded from General Fund and bond funds. To identify program expenditures by element, we obtained and reviewed each implementing state agency's pertinent accounting reports and financial statements for the period July 1, 1996 through June 30, 2004.

A number of state implementing agencies record program expenditures in funds that also support other (non-CALFED) programs; however, these agencies' accounting systems and financial reports did not clearly identify specific CALFED expenditures. For our review,

agencies had to prepare special spreadsheets and schedules (at considerable effort) that identified CALFED expenditures from the General Fund and bond fund appropriations. We recalculated the scheduled amounts and reviewed them for reasonableness.

For bond-funded expenditures, we performed the following procedures:

- Proposition 204 (Safe, Clean, Reliable Water Supply Act)—We derived program expenditures from the related appropriations of Proposition 204 funds to the Resources Agency, California Bay-Delta Authority, and the Department of Water Resources. We compiled the specific program expenditures based on supporting accounting records, and traced the amounts to the related year-end financial reports. This sometimes involved obtaining additional supplemental/subsidiary expenditure detail in instances where expenditures for multiple programs were combined within one fund (as noted above). We reviewed the expenditures for reasonableness.
- Proposition 13 (Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Act)—We derived program expenditures from the related appropriations of Proposition 13 funds to the Wildlife Conservation Board, Department of Water Resources, and State Water Resources Control Board. We compiled the specific program expenditures using the same approach as for Proposition 204, and reviewed the expenditures for reasonableness.
- Proposition 50 (Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002)—We derived program expenditures from the related appropriations of Proposition 50 funds to the California Bay-Delta Authority, Department of Fish and Game, Department of Water Resources, Department of Forestry and Fire Protection, and State Water Resources Control Board. We compiled the specific program expenditures using the same approach as for Proposition 204, and reviewed the expenditures for reasonableness.

Federal Expenditures

The program is funded by a number of federal agencies which the Authority groups into two major expenditure categories for its annual report: (1) U.S. Bureau of Reclamation (USBR), and (2) Other Federal Agencies (comprising U.S. Army Corps of Engineers, U.S. Natural Resources Conservation Service, U.S. National Oceanic and Atmospheric Administration, U.S. Geological Survey, U.S. Fish and Wildlife Service, and U.S. Environmental Protection Agency). We requested information from the federal agencies to support the actual program payments made; however, due to decentralization and complexities in federal accounting systems, this information was not readily available and not provided for our review. Alternatively, the U.S. Bureau of Reclamation provided cross-cut budget information for all participating federal agencies for the period October 1, 1997 through September 30, 2004. We recalculated the reported amounts and traced them to the U.S. Office of Management and Budget's CALFED Bay-Delta Program, Crosscut Budget Supplemental Report. The Authority's staff provided additional information supporting adjustments made to the federal cross-cut budgets for its annual report. We recalculated the adjustments and reviewed them for reasonableness. Accordingly, the federal amounts on Tables 1 through 7 primarily represent obligations (budgeted/estimated expenditures).

Local Expenditures

Local funding is comprised of State Water Project (SWP), Central Valley Project Improvement Act (CVPIA) Restoration Funds, and grant matching funds. We performed the following procedures on local funding:

- SWP amounts represent actual expenditures for state fiscal years 2000-01 through 2003-04 as reported by the Department of Water Resources. We reviewed the reported fiscal information for reasonableness and traced amounts to the supporting accounting records.
- CVPIA Restoration Fund amounts represent estimated expenditures for federal fiscal years 2000-01 through 2003-04 as reported by the U.S. Bureau of Reclamation. CVPIA Restoration Funds are obtained from water users and are reported along with federal expenditures. We recalculated the reported amounts and traced them to the U.S. Office of Management and Budget's CALFED Bay-Delta Program, Crosscut Budget Supplemental Report.
- Local Grant Match is comprised of the local contribution of Title XVI recycling project funds reported by the U.S. Bureau of Reclamation, and estimated local matching funds reported by various implementing agencies' program staff. We obtained these amounts from the Authority; they are deemed self-reported and unverified. Refer to the *Results* section for additional discussion.

RESULTS OF FISCAL REVIEW

The information presented in this section and on the accompanying tables was prepared from the accounts and financial transactions of the implementing agencies. We compiled and reviewed the financial information for reasonableness. Because the information was self-reported by the implementing agencies, these agencies assume responsibility for its accuracy and completeness. The information presented is for the period July 1, 1996 to June 30, 2004 (state expenditures) and October 1, 1997 to September 30, 2004 (federal expenditures). Table 1 summarizes the review results by scope area.

Table 1

Scope Area	Results
State General Fund expenditures since the ROD was adopted in August 2000 (state fiscal year beginning July 1, 2000 through latest available data [June 30, 2004]).	Identified \$217.5 million in General Fund expenditures
State bond funds expended (Propositions 204, 13, and 50) through latest available data [June 30, 2004].	Identified \$416.2 million in Prop 204 expenditures Identified \$250.9 million in Prop 13 expenditures Identified \$138 million in Prop 50 expenditures
Federal funds expended, including funds from the initial federal authorization (pre-ROD), and since the ROD (federal fiscal year beginning October 1, 2000 through latest available data [September 30, 2004]).	Identified \$349.2 million in Pre-ROD federal expenditures* Identified \$242.5 million in Post-ROD federal expenditures* *estimated federal expenditures based on cross-cut budgets
Determine the existence and adequacy of state-level tracking of local funds used to implement the CALFED program since the ROD, or those associated with grants from the state bond funds (Propositions 204, 13, and 50).	Implementing agencies are not tracking local expenditures. Reported amounts are estimates and there is no assurance regarding accuracy and completeness.

Pre-ROD Expenditures

Prior to the 2000 enactment of the ROD, program activities were funded by several federal agencies, the State of California (via the Department of Water Resources), local funding through the State Water Project, and local grant matching funds through the CVPIA program. We summarized the pre-ROD expenditures for the period beginning July 1, 1996 through June 30, 2000 (state) and October 1, 1997 to September 30, 2000 (federal). The total pre-ROD expenditures were \$448.2 million, of which state expenditures totaled \$50.3 million, local expenditures totaled \$48.7 million, and federal expenditures totaled \$349.2 million. Table 2 illustrates the relative percentage of pre-ROD expenditures by funding source.

Table 2

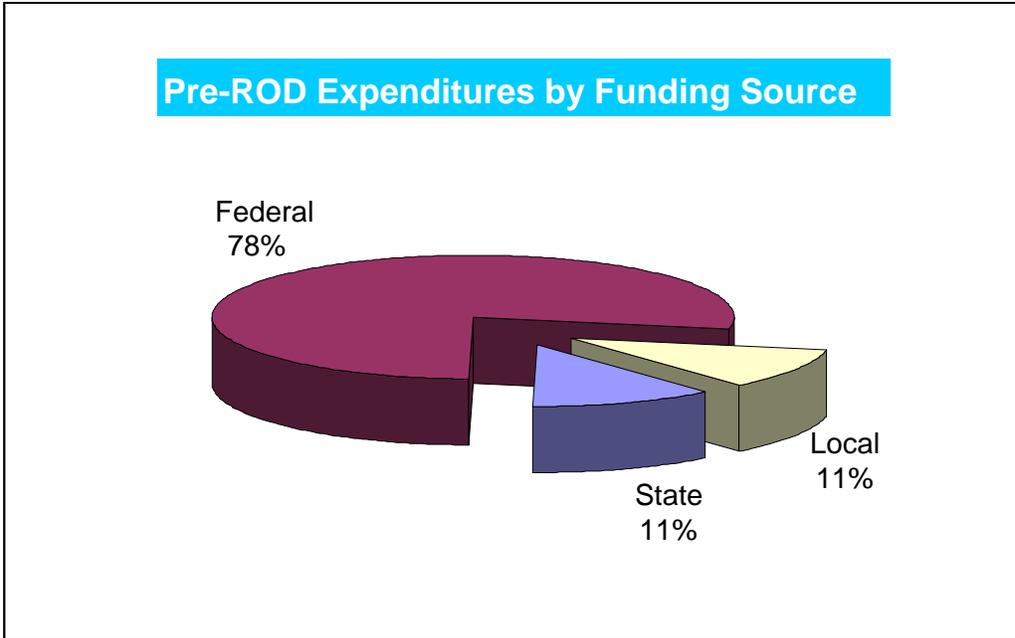


Table 3 summarizes the federal pre-ROD obligations/expenditures by program element.

Table 3

Federal Pre-ROD Expenditures by Program Element				
Program Element	1998	1999	2000	TOTAL
Conveyance			\$4,586,000	\$4,586,000
Drinking Water Quality			2,120,000	2,120,000
Ecosystem Restoration	\$82,026,000	\$46,249,000	38,832,000	167,107,000
Environmental Water Account			10,074,000	10,074,000
Levees			76,000	76,000
Oversight and Coordination	7,274,000	2,128,000	1,808,000	11,210,000
Science	6,865,000	7,433,000	8,510,000	22,808,000
Storage			2,000	2,000
Water Transfers			320,000	320,000
Water Use Efficiency	33,735,000	28,700,000	67,204,000	129,639,000
Watershed Management			1,254,000	1,254,000
Grand Total	\$129,900,000	\$84,510,000	\$134,786,000	\$349,196,000

Post-ROD Expenditures

Funding for post-ROD expenditures was provided by several state, federal, and local agencies. We summarized the post-ROD expenditures and encumbrances for the period July 1, 2000 to June 30, 2004 (state) and October 1, 2000 to September 30, 2004 (federal). The total post-ROD expenditures were \$2.508 billion, of which state expenditures totaled \$1.032 billion, federal expenditures totaled \$242.5 million, and local expenditures totaled \$1.233 billion. Table 4 illustrates the relative percentage of post-ROD expenditures by funding source.

Table 4

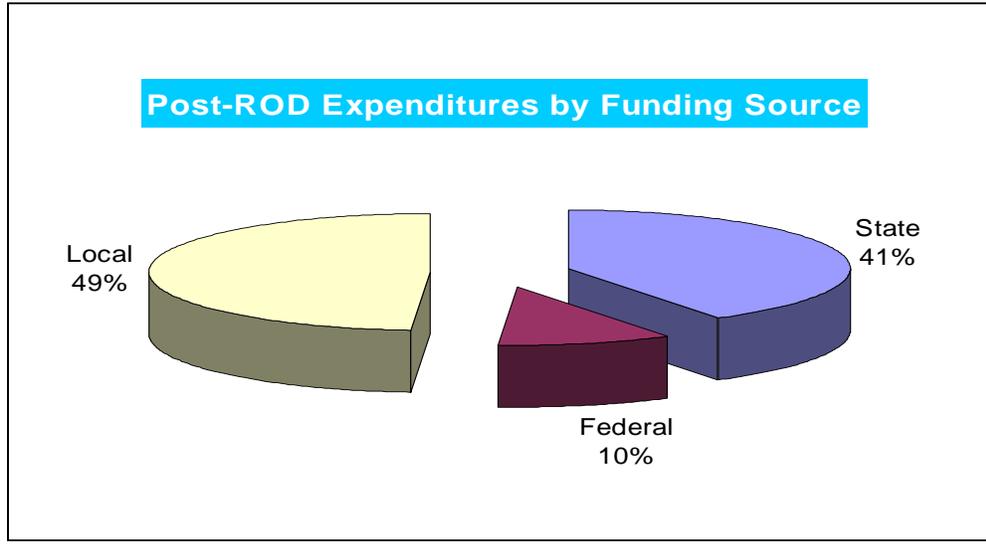


Table 5 further illustrates the local funding by source.

Table 5

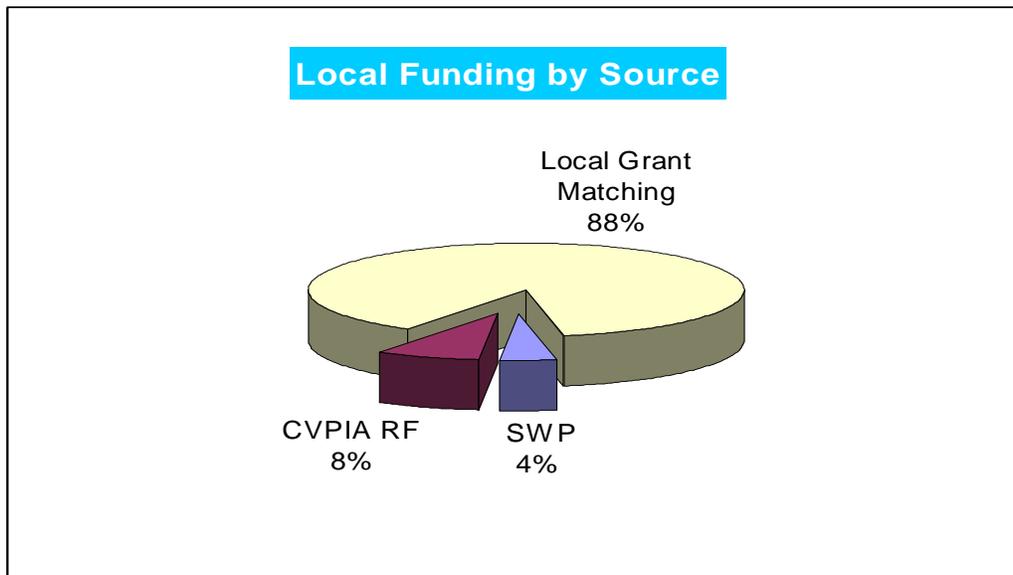


Table 6 illustrates the relative post-ROD expenditures by program element. The uncategorized amount consists of program expenditures funded through the Department of Water Resources and expended by the Authority during state fiscal years 2000-01 through 2002-03, that were not identified by program element in the accounting records.

Table 6

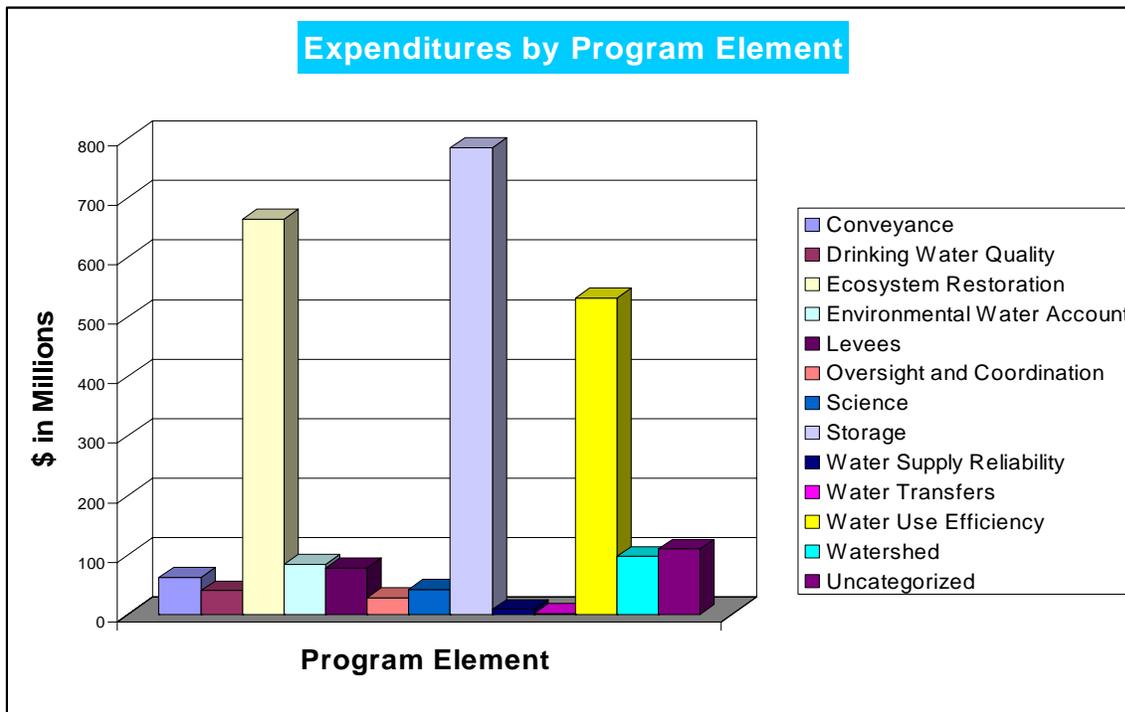


Table 7 on the following page summarizes post-ROD expenditures by funding source and program element and pre-ROD expenditures by program element. The expenditures are presented as follows:

<u>Category</u>	<u>Basis of presentation</u>
Pre-ROD expenditures	actual (state) and estimated (federal) expenditures
State General Fund	actual expenditures
State bond funds	actual expenditures (Propositions 204, 13, & 50)
Other state funds	actual expenditures
USBR	obligations (budgeted/estimated expenditures)
Other federal funds	obligations (budgeted/estimated expenditures)
SWP funds	actual expenditures
CVPIA funds	obligations (budgeted/estimated expenditures)
Local matching funds	budgeted/estimated expenditures

Table 7

CALFED BAY-DELTA PROGRAM EXPENDITURES												
Program Element	Total Pre-ROD	Total Years 1 - 4	State Funding ¹					Federal Funding ²		Water Users/ Local Funding		
			General Fund	Prop 204	Prop 13	Prop 50	Other State Funds ³	USBR	Other Federal Funds ⁴	SWP ¹	CVPIA RF ²	Local Grant Matching ⁵
Conveyance	\$4,586,000	\$62,234,995	\$4,506,620	0	\$34,551,158	\$454,278	0	\$12,322,000	0	\$2,432,939	\$7,968,000	0
Drinking Water Quality	2,877,416	32,987,789	3,342,621	0	13,426,232	10,484,936	0	(120,000)	0	0	0	\$5,854,000
Ecosystem Restoration	238,177,541	668,854,146	7,404,170	\$369,405,360	13,598,245	4,645,208	0	52,978,000	\$15,560,000	45,308,163	87,244,000	72,711,000
Environmental Water Account	10,074,000	84,052,525	1,248,740	46,743,510	0	18,061,275	0	17,524,000	475,000	0	0	0
Levees	3,215,394	77,652,598	2,795,678	0	38,331,360	22,458,060	0	106,000	457,000	4,500	0	13,500,000
Oversight and Coordination	11,210,000	28,320,755	22,798,323	34,432	0	0	0	4,306,000	1,182,000	0	0	0
Science	23,855,193	42,406,177	2,954,535	0	0	2,778,884	\$3,418,049	21,450,000	7,436,000	3,580,709	0	788,000
Storage	9,419,086	789,743,702	41,967,745	0	93,617,902	27,321,055	0	26,837,000	0	0	0	600,000,000
Water Supply Reliability	0	9,045,776	0	0	0	9,045,776	0	0	0	0	0	0
Water Transfers	320,000	1,331,565	821,565	0	0	0	0	510,000	0	0	0	0
Water Use Efficiency	131,156,708	525,051,179	5,766,073	0	52,695,388	9,363,874	6,156,844	80,899,000	0	0	0	370,170,000
Watershed	1,291,719	80,887,186	18,380,618	0	4,719,807	33,368,761	0	533,000	0	0	0	23,885,000
Uncategorized ⁶	12,077,911	105,519,399	105,519,399	0	0	0	0	0	0	0	0	0
Totals	\$448,260,968	\$2,508,087,792	\$217,506,087	\$416,183,302	\$250,940,092	\$137,982,107	\$9,574,893	\$217,345,000	\$25,110,000	\$51,326,311	\$95,212,000	\$1,086,908,000

1 Amounts include encumbrances for fiscal year 2003-04.

2 Amounts were confirmed to the U.S. Office of Management and Budget, Crosscut Budget.

3 Includes expenditures from various state agencies that contributed to the Science and Water Use Efficiency program elements.

4 See discussion in federal expenditures methodology for list of agencies.

5 Amounts are based on estimates provided to the Authority by implementing agencies.

6 Includes expenditures funded by the Department of Water Resources and expended by the Authority, that were not identified by program element.

USBR – U.S. Bureau of Reclamation

SWP – State Water Project

CVPIA RF – Central Valley Project Improvement Act Restoration Fund

Tracking of Local Program Expenditures

Local agencies also expend their own funds on program activities, some of which are in the form of grant matching funds. Due to the large number of these local agencies, potential number of grant contracts, and differences in their accounting systems, it was not practical to obtain the actual local expenditures. Alternatively, we inquired about the methods used by state agencies to monitor these funds.

Specifically, we assessed the existence and adequacy of state-level tracking of local grant matching expenditures in the Ecosystem Restoration, Storage, and Watershed programs. In general, our assessment indicated that some agencies maintained local matching information for two purposes: (1) for use as criteria in awarding grants in a competitive process, and (2) for tracking and reporting a project's total value. Not all agencies maintained this information, and any recorded amounts comprised only the planned or obligated match as stated in the grant contracts, not actual expenditures. Ecosystem Restoration staff indicated that local match is verified prior to disbursement of grant funds; however, records are not maintained to support this verification, nor is the actual amount of local match reported to the Authority. Consequently, there are no statewide mechanisms in place to ensure that local matching expenditures are consistently and accurately reported to the Authority. In the *Observations* section of this report we provide suggestions for improving the tracking of these funds.

OBSERVATIONS

In performing our review of program expenditures, we identified areas where the control and accountability for program funds could be improved, and provide the following suggestions to ensure accurate financial reporting.

1. Opportunities for Improvement in Fiscal Tracking at State Implementing Departments:
 - A. State departments record program expenditures in funds that also support other (non-CALFED) programs; however, the specific CALFED expenditures are not easily and readily identifiable. Departments had to expend considerable effort in creating, estimating, and reconstructing the specific CALFED amounts in total and by program element. We recommend that state agencies develop a formalized, ongoing process for identifying these expenditures by using PCAs or supplemental spreadsheets that reconcile with the accounting system and financial reports.
 - B. The allocation of program expenditures to specific elements was not documented. Our impression is that many departments had to speculate on which expenditures related to individual program elements. We recommend that departments establish a consistent, documented cost allocation process.
 - C. Some fiscal information is currently tracked by program staff; however, these individuals do not always communicate and reconcile amounts with their counterparts in budget and accounting units. We recommend that departments establish internal communication, coordination, and reconciliation procedures for all operating units involved in fiscal reporting.
 - D. Departments do not track local grant matching expenditures. Amounts reported in the Authority's annual report are estimates, and there is no assurance regarding the accuracy and completeness of these amounts. The Authority may want to determine whether tracking of local expenditures is needed, and if so, require implementing departments to develop a formal, consistent process for compiling and reporting these costs.
2. Opportunities for Improvement in Fiscal Tracking at the Bay-Delta Authority:
 - A. For its annual report, the Authority compiles and presents budgeted/estimated funding information for all of the implementing agencies (federal, state, and local). The Authority maintains a perpetual database of agency-reported information; however, this database is continuously updated and cannot provide historical balances as of a given date. For example, we could not obtain cut-off balances as of June 30, 2004. The Authority may want to modify the database to allow for historical queries.

- B. Another potential weakness of the Authority's annual report is that it is based on agency-reported information. There is no assurance about the accuracy and completeness of this information. The Authority may want to obtain supporting documentation and validate some of the amounts on a sample basis.
- C. In addition to its annual budgetary presentation, the Authority may also want to consider compiling the actual expenditures for purposes of showing remaining appropriation balances. This could be displayed in the annual report or in a separate internal management document.

CONCLUSION

Our review summarizes the cumulative state, federal, and local funds expended on the CALFED Bay-Delta Program through their respective fiscal years ending in 2004. In connection with our review, we also identified areas where the control and accountability for program funds could be strengthened, and have provided recommendations to improve fiscal operations. If implemented, these procedures will assist agencies in reporting complete and accurate program results and financial data in accordance with the assertions of management in the annual financial statements.

The results and observations in this report are based on fieldwork performed between July 1, 2005 and October 31, 2005.

Original Signed By:

Diana L. Ducay, Chief
Office of State Audits and Evaluations
(916) 322-2985

October 31, 2005



DATE: December 15, 2005

TO: Michael Genest, Director
Department of Finance
State Capitol, Room 1145
Sacramento, CA 95814

FROM: Mike Chrisman
Secretary for Resources

SUBJECT: Draft Reports —CALFED Bay-Delta Program Review – and Fiscal Review

I have reviewed the Department of Finance's draft report on the implementation status of the CALFED Bay-Delta Program (CALFED) through its first five years, and the draft fiscal review report of CALFED through fiscal years ending in 2004. Your work has been constructive and contributes to the overall independent review efforts called for by Governor Schwarzenegger in the May 2005/06 Budget Revision.

I will be forwarding to Governor Schwarzenegger a 10-Year Action Plan that identifies specific actions to revitalize and refocus the CALFED Program. This action plan will be responsive to the issues raised in your reports, the Little Hoover Commission's review of governance, and an independent consultants management review, as well as identifying a near term funding plan, and future funding ranges.

CALFED represents one of the largest and most challenging water management and ecosystem restoration endeavors in the nation. Your team was able to synthesize a large number of historic documents into a thoughtful and insightful review within an aggressive time period. Finance's work is a valuable contribution towards the Governor's commitment to revitalize the CALFED Program.

cc: Joe Grindstaff
Lester Snow
Ryan Broddrick
Celeste Cantu

