

**VENTURA COUNTY  
TRANSPORTATION COMMISSION  
Ventura, California**

**MANAGEMENT LETTER**

**FOR THE YEAR ENDED JUNE 30, 2010**



November 15, 2010

Board of Commissioners  
Ventura County Transportation Commission  
Ventura, California

We have audited the basic financial statements of the Ventura County Transportation Commission (the Commission) for the year ended June 30, 2010, and have issued our report thereon dated November 15, 2010. In planning and performing our audit of the financial statements of the Commission, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We have not considered internal control since the date of our report.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These observations and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized below.

## **CURRENT YEAR OBSERVATIONS**

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### **INFORMATION TECHNOLOGY**

#### Observation:

During our fieldwork, it was noted that while the Commission has elements for disaster recovery in place, such as off-site back up, redundant hardware, and maintains procedures for testing the backups on a periodic basis, the Commission did not have a formally documented disaster recovery plan.

#### Recommendation:

We recommend that the Commission strengthen its information technology environment by formally documenting a disaster recovery plan. Further, the disaster recovery plan should be tested periodically to ensure its effectiveness.

Response:

The Ventura County Transportation Commission's Information Technology (IT) department views disaster recovery as a high priority activity and as such, has acted proactively to ensure that the impacts of complete system failure will be minimized. Following industry standard practices, the IT department established offsite backup and testing procedures, reasonable hardware backup, maintains a current inventory of software applications, performed a risk assessment and established a priority list for recovery activities. Upon discussions with Vavrinek, Trine, Day & Company, it was noted that a formal disaster recovery document was not in place. In response to Vavrinek, Trine, Day & Company's observation the IT department has since drafted such a document and it is currently undergoing internal review for completeness.

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Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the Ventura County Transportation Commission (the Commission) gained during our work to make observations and suggestions that we hope will be useful to you.

We would be pleased to discuss these observations and recommendations with you at any time. This report is intended solely for the information and use of the Commission, management, and others within the Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Vavrinek, Trine, Day & Co, LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
November 15, 2010