



JOHN CHIANG
California State Controller

November 24, 2014

Nolda Short, Assistant Auditor-Controller
County of Shasta
1450 Court Street, Suite 238
Redding, CA 96001-1671

Re: Desk Review Results on Asset Transfers of Shasta County Redevelopment Agency

Dear Ms. Short:

This letter presents the State Controller's Office (SCO) desk review of asset transfers made by the Shasta County Redevelopment Agency (RDA) to the County of Shasta (County) or any other public agency after January 1, 2011.

The objective of the review was to assess whether the RDA asset transfers were allowable in accordance with the statutory provisions of Health and Safety Code section 34167.5.

Our procedures were limited to analytical reviews and inquiries with management, and applied to assets including, but not limited to, real and personal property, cash funds, accounts receivable, deeds of trust and mortgages, contract rights, and any rights to payment of any kind. We also reviewed and determined whether any unallowable transfers to the County or any other public agency have been reversed.

Based on our limited procedures, we found that the RDA did not hold transferable assets and did not make unallowable asset transfers after January 1, 2011.

On October 21, 2014, we communicated the review results with Sherri Jenkins, Accounting Manager, who agreed with the review results.

If you have any questions regarding this review, please contact Elizabeth González, Chief, Local Government Compliance Bureau, at (916) 324-0622.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/sk

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cc: Brian Muir, Auditor-Controller

County of Shasta

David Botelho, Program Budget Manager

California Department of Finance

Richard J. Chivaro, Chief Legal Counsel

State Controller's Office

Elizabeth González, Bureau Chief

Division of Audits, State Controller's Office