



JOHN CHIANG
California State Controller

November 24, 2014

Randall L. Dunn, Interim City Manager
City of Colusa
425 Webster Street
Colusa, CA 95932-2624

Re: Desk Review Results on Asset Transfers of Colusa Redevelopment Agency

Dear Mr. Dunn:

This letter presents the State Controller's Office (SCO) desk review of asset transfers made by the Colusa Redevelopment Agency (RDA) to the City of Colusa (City) 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 City 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 29, 2014, we communicated the review results with Toni Benson, Administrative Office 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

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 (323) 981-6802

Randall L. Dunn, Interim City Manager

November 24, 2014

Page 2

cc: Peggy Scroggins, Auditor-Controller

County of Colusa

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