



**JOHN CHIANG**  
**California State Controller**

November 24, 2014

Jim Tatum, City Administrator  
City of Bishop  
377 West Line Street  
Bishop, CA 93514

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

Dear Mr. Tatum:

This letter presents the State Controller's Office (SCO) desk review of asset transfers made by the Bishop Redevelopment Agency (RDA) to the City of Bishop (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 November 14, 2014, we communicated the review results with Lorraine Ray, Assistant Finance Director, 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

Jim Tatum, City Administrator

November 24, 2014

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cc: Amy Shepherd, Auditor-Controller  
County of Inyo  
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