



JOHN CHIANG
California State Controller

November 24, 2014

Julie McManus, Finance Director
City of Angels Camp
P.O. Box 667, 584 S. Main Street
Angels Camp, CA 95222

Re: Desk Review Results on Asset Transfers of Angels Camp Redevelopment Agency

Dear Ms. McManus:

This letter presents the State Controller's Office (SCO) desk review of asset transfers made by the Angels Camp Redevelopment Agency (RDA) to the City of Angels Camp (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 12, 2014, we communicated the review results with you, and you 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

Julie McManus, Finance Director

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cc: Rebecca Callen, Auditor-Controller
County of Calaveras
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