



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

November 24, 2014

Tim Sailsbery, Finance Director  
City of Willows  
201 North Lassen Street  
Willows, CA 95988

Re: Desk Review Results on Asset Transfers of the Willows Redevelopment Agency

Dear Mr. Sailsbery:

This letter presents the State Controller's Office (SCO) desk review of asset transfers made by the Willows Redevelopment Agency (RDA) to the City of Willows (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 transferred \$60,047 in assets to the Successor Agency. We did not identify any unallowable transfers between the RDA, the City, and/or any other public agency after January 1, 2011.

On October 24, 2014, we communicated the review results to 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

Tim Sailsbery, Finance Director

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cc: Edward J. Lamb, Auditor-Controller

County of Glenn

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