



JOHN CHIANG  
California State Controller

July 23, 2013

Chris Jicha, Senior Consultant  
City of Merced Redevelopment/Successor Agency  
865 S. Figueroa Street Suite 3500  
Los Angeles, CA 90017

Re: Asset Transfer Review

Dear Mr. Jicha:

Pursuant to Health and Safety Code section 34167.5, the State Controller's Office will conduct a review of the City of Merced Redevelopment Agency to determine whether any asset transfers occurred after January 1, 2011, between the city, county, or city and county that created a redevelopment agency, or any other public agency, and the redevelopment agency. The review will include an assessment of whether each asset transfer is allowable and whether the asset should be turned over to the Successor Agency.

The review will apply to all 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 will review and determine whether any non-compliant assets transferred to cities, counties, or any other public agencies have been reversed.

The entrance conference is scheduled for Monday, September 23, 2013, at 11:00a.m. We will begin fieldwork after the entrance conference. Please furnish working accommodations for one auditor and make available the appropriate contact personnel. We anticipate that fieldwork will last approximately two to three weeks.

To expedite completion of the asset transfer review, please also have available any working papers or other reports summarizing and supporting the asset transfer assessment forms.

If you have any questions or need additional information, please contact me by telephone at (916) 445-4989 or by email at [bmoya@sco.ca.gov](mailto:bmoya@sco.ca.gov).

Sincerely,

BETTY MOYA, Audit Manager  
Local Government Audits Bureau  
Division of Audits

BM/kw

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cc: Cecilia Michaels, Associate Auditor  
Division of Audits, State Controller's Office