



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA  
Auditor-Controller  
E-mail: [kmartini@placer.ca.gov](mailto:kmartini@placer.ca.gov)

ANDREW C. SISK, CPA  
Assistant Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

December 8, 2009

Mr. Michael Johnson  
Community Development Resource Agency Director  
3091 County Center Drive  
Auburn, CA 95603

Re: Transfer of Accountability of Assets

Dear Mr. Johnson:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets that were under the control of the Chief Building Officer, Robert Martino, to the Community Development Resource Agency Director, Michael Johnson. We visited the Auburn office and reviewed supporting asset documentation as of December 4, 2009 and December 7, 2009.

As a result of our review, the accountability of the assets of the Building Department has been properly transferred. Please see the attached memorandum, dated March 24, 2009 which lists the appropriations for which you are currently responsible.

We appreciate the courtesy and cooperation of the Building Department's staff throughout the course of this review.

Nicole C. Howard, CPA  
Internal Audit Manager

cc: Amy Townley, Administrative and Fiscal Manager, Community Development Resource Agency  
Katherine Martinis, Auditor-Controller  
Placer County Audit Committee

Attachment: Memorandum from Auditor-Controller to Agency Director dated March 24, 2009

**MEMORANDUM**  
**PLACER COUNTY AUDITOR CONTROLLER**  
**COUNTY OF PLACER**

**To:** Michael Johnson, Director  
Community Development Resource Agency

**From:** Katherine J. Martinis, Auditor Controller

**Date:** March 24, 2009

**Subject:** Change in Community Development Resource Agency Director

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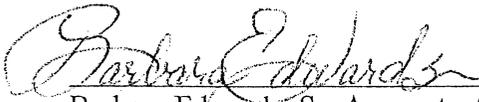
Since your appointment as Director of the Community Development Resource Agency, be advised we have received your most recent signature authorization card. Listed below are the appropriation(s) for which you are currently responsible.

<u>Fund</u>	<u>Sub Fund</u>	<u>Appn</u>	<u>Title</u>
100		11400	Engineering
100		22220	Building Inspection
100		22240	Community Development
100		22330	Planning
310	100	39000	State Building Tax
360	623	39000	Plan Check/Inspection Fee Pay Agreement
365	540	39000	Capital Facility Fee Trust – County
370	420	39000	Wetland Mitigation - Private
370	660	39000	Tree Preservation Fund
370	993	39000	Martis Valley Open Space
373	550	39000	Placer Vineyards
373	580	39000	EIR Project – Mitigation Monitor
373	620	39000	Bickford Ranch
373	955	39000	Field Inspection Fund
373	959	39000	EIR – Forest Ranch
373	969	39000	EIR – Whisper Creek 1
373	973	39000	EIR – Atwood 80
373	975	39000	De La Salle University
373	978	39000	Fiddler Green EIR
373	979	39000	Northside EIR
373	980	39000	Livingston Concrete EIR

<u>Fund</u>	<u>Sub Fund</u>	<u>Appn</u>	<u>Title</u>
373	982	39000	EIR – Riolo Vineyards
373	983	39000	Regional University Project
373	984	39000	American Vineyard Vill. EIR
373	986	39000	Rock Creek Community EIR
373	987	39000	Morgan's Orchard EIR
373	989	39000	Placer Ranch EIR
373	990	39000	Bickford Ranch/Plan Check/Inspection
373	991	39000	CDRA Winterization Temporary Deposits
373	992	39000	English Colony Est. EIR
373	994	39000	Orchard At Penryn EIR
373	995	39000	Ranco Del Oro EIR
373	996	39000	Amazing Facts EIR
373	997	39000	Timberline At Auburn EIR
373	998	39000	Bohemia Retail (Costco) EIR

If you have any questions or need assistance, please do not hesitate to contact our office.

KATHERINE J. MARTINIS, C.P.A.  
AUDITOR-CONTROLLER

  
Barbara Edwards, Sr. Accountant Auditor  
Accounts Payable Supervisor

KJM:be  
cc: Nicole Howard, Internal Audits Manager  
File