



# County of Allegheny

## Office of the Controller

INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

ALLEGHENY COUNTY POLICE DEPARTMENT  
U.S. DEPARTMENT OF JUSTICE  
EQUITABLE SHARING FUND  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

ISSUED: JULY 17, 2012

**Chelsa Wagner**  
Controller

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Pittsburgh, PA 15219  
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In Accordance with *Government Auditing Standards*

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**CHELSA WAGNER**  
CONTROLLER

# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET  
PITTSBURGH, PA 15219-2498  
PHONE (412) 350-4660 • FAX (412) 350-3006

July 2, 2012

Mr. Charles W. Moffatt  
Superintendent  
Allegheny County Police  
400 North Lexington Street  
Pittsburgh, PA 15208

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Dear Superintendent Moffatt:

We have audited the financial statements of the Allegheny County Police Department U.S. Department of Justice Equitable Sharing Fund as of and for the years ended December 31, 2011 and 2010 and have issued our report thereon dated July 2, 2012. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Superintendent Moffatt

July 2, 2012

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### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Allegheny County Police Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Allegheny County Police Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Allegheny County Police Department's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Allegheny County Police Department's U.S. Department of Justice Equitable Sharing Fund financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Superintendent Moffatt

July 2, 2012

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This report is intended solely for the information and use of the Allegheny County Police Department, the Allegheny County Executive, and Allegheny County Council and is not intended to be and should not be used by anyone other than these specified parties.

Kind regards,



Chelsa Wagner  
Controller



Lori Churilla  
Assistant Deputy Controller, Auditing

CW/lc

cc: Honorable Charles Martoni, President, County Council  
Honorable Nichols Futules, Vice President, County Council  
Honorable Rich Fitzgerald, Allegheny County Executive  
Ms. Jennifer Liptak, Acting County Manager  
Mr. Warren Finkel, Budget Director, Allegheny County  
Mr. Joseph Catanese, Director of Constituent Services, County Council  
Mr. Walter Szymanski, Budget Director, County Council  
Mr. Ed Przybyla, Fiscal Manager, Allegheny County Police Department  
Ms. Amy Griser, Deputy Controller  
Mr. Seth Hufford, Chief of Staff, Controller's Office  
Mr. Robert J. Lentz, Assistant Deputy, Accounting, Controller's Office  
Mr. Nick Hays, Communications Director, Controller's Office