



# 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 SHERIFF'S OFFICE  
U.S. DEPARTMENT OF THE TREASURY  
EQUITABLE SHARING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2011

ISSUED: AUGUST 9, 2012

**Chelsa Wagner**  
Controller

104 County Courthouse  
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Pittsburgh, PA 15219  
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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

August 8, 2012

Honorable William P. Mullen  
Allegheny County Sheriff  
111 County Courthouse  
436 Grant Street  
Pittsburgh, PA 15219

**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 Sheriff Mullen:

We have audited the financial statements of the Allegheny County Sheriff's Office U. S. Department of the Treasury Equitable Sharing Fund as of and for the year ended December 31, 2011 and have issued our report thereon dated August 8, 2012. We conducted our audit 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.

### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Allegheny County Sheriff's Office's internal control over financial reporting as a basis for designing our auditing



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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 Sheriff's Office internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Allegheny County Sheriff's Office'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 Sheriff's Office's U.S. Department of the Treasury 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*.

Sheriff Mullen  
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This report is intended solely for the information and use of the Allegheny County Sheriff's Office's management, the County Executive, County Council, and others within the organization and is not intended to be and should not be used by anyone other than the specified parties. However, this report is a matter of public record and its distribution is not limited.

Kind regards,



Chelsa Wagner  
Controller



Lori A. Churilla  
Assistant Deputy Controller, Auditing

CW/1c

cc: Honorable Charles Martoni, President, County Council  
Honorable Nichols Futules, Vice President, County Council  
Honorable Rich Fitzgerald, Allegheny County Executive  
Mr. William McKain, County Manager, Allegheny County  
Ms. Jennifer Liptak, Chief of Staff, County Executive  
Mr. Warren Finkel, Budget Director, Allegheny County  
Mr. Joseph Catanese, Director of Constituent Services, County Council  
Mr. Walter Szymanski, Budget Director, County Council  
Mr. Joseph Rizzo, Chief Deputy, Sheriff's Office

