



County of Allegheny

Office of the Controller

**INDEPENDENT AUDITOR'S REPORT
COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
FOR THE CONTRACT PERIOD JULY 1, 2009
THROUGH JUNE 30, 2010**

October 18, 2010

**County of Allegheny
Office of the Controller
Mark Patrick Flaherty
Controller**

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MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

October 7, 2010

Ms. Amy Griser
Budget Director
255 County Courthouse
426 Grant Street
Pittsburgh, PA 15219

SUBJECT:

INDEPENDENT AUDITOR'S REPORT
COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
FOR THE CONTRACT PERIOD
JULY 1, 2009 THROUGH JUNE 30, 2010

Dear Ms. Griser,

We have audited the accompanying contract financial statements of Allegheny County's Commonwealth of Pennsylvania, Office of Administrative Services, Act 10-A Law Enforcement Grant (the "Law Enforcement Grant") as of June 30, 2010 and for the contract period from July 1, 2009 through June 30, 2010. These contract financial statements are the responsibility of Allegheny County's management. Our responsibility is to express an opinion on these contract financial statements based on our audit.

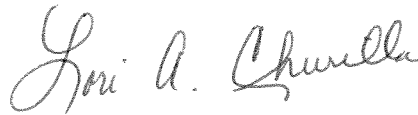
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the contract financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the contract financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall contract financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the contract financial statements referred to above present fairly, in all material respects, the financial position and the changes in financial position thereof for the contract period then ended in conformity with accounting principles generally accepted in the United States of America.

Ms. Amy Griser
October 7, 2010

In accordance with *Government Auditing Standards*, we have also issued a report dated October 7, 2010 on our consideration of Allegheny County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable Rich Fitzgerald, President, Allegheny County Council
Honorable William Russell Robinson, Allegheny County Council
Honorable Dan Onorato, Chief Executive
Mr. James M. Flynn Jr., County Manager
Mr. Joseph Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Mr. Guy A. Tumolo, Deputy Controller
Ms. Jewel M. Papich, Administrative Officer, Commonwealth of PA
Mr. Robert J. Lentz, Assistant Deputy Controller, Accounting
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

MARK PATRICK FLAHERTY
CONTROLLER, COUNTY OF ALLEGHENY
104 COURTHOUSE
PITTSBURGH, PENNSYLVANIA 15219

ALLEGHENY COUNTY
COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
CONTRACT BALANCE SHEET
JUNE 30, 2010

ASSETS

Cash	\$	-
		<hr/>
Total Assets	\$	-
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$	-
Due to Commonwealth of Pennsylvania Office of the Budget		-
		<hr/>
Total Liabilities		-
		<hr/>
Fund Balance		-
		<hr/>
Total Liabilities and Fund Balance	\$	-
		<hr/> <hr/>

See accompanying notes to contract financial statements.

COUNTY OF ALLEGHENY

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ALLEGHENY COUNTY
COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
STATEMENT OF CONTRACT REVENUES AND EXPENDITURES
FOR THE CONTRACT PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010

CONTRACT REVENUES

Commonwealth of Pennsylvania, Office of the Budget Law Enforcement Grant	\$ 5,900,000
Interest	<u>1,572</u>
Total Contract Revenues	<u>5,901,572</u>

CONTRACT EXPENDITURES

Police investigation unit salaries	4,287,893
Police investigation unit fringe benefits	20,255
Crime laboratory salaries	<u>1,593,424</u>
Total Contract Expenditures	<u>5,901,572</u>

Excess of Contract Revenues over Expenditures	<u><u>\$ -</u></u>
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See accompanying notes to contract financial statements.

MARK PATRICK FLAHERTY
 CONTROLLER, COUNTY OF ALLEGHENY
 104 COURTHOUSE
 PITTSBURGH, PENNSYLVANIA 15219

ALLEGHENY COUNTY
COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
STATEMENT OF BUDGET TO ACTUAL CONTRACT REVENUES AND EXPENDITURES
FOR THE CONTRACT PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010

	Budget	Actual	Variance
<u>CONTRACT REVENUES</u>			
Commonwealth of Pennsylvania, Office of the Budget			
Law Enforcement Grant	\$ 5,900,000	\$ 5,900,000	\$ -
Interest	-	1,572	1,572
	<u>-</u>	<u>1,572</u>	<u>1,572</u>
Total Contract Revenues	<u>5,900,000</u>	<u>5,901,572</u>	<u>1,572</u>
<u>CONTRACT EXPENDITURES</u>			
Police investigation unit salaries and fringe benefits	4,307,000	4,308,148	(1,148)
Crime laboratory salaries	1,593,000	1,593,424	(424)
	<u>1,593,000</u>	<u>1,593,424</u>	<u>(424)</u>
Total Contract Expenditures	<u>5,900,000</u>	<u>5,901,572</u>	<u>(1,572)</u>
Excess of Contract Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to contract financial statements.

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ALLEGHENY COUNTY
COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET
ACT 10-A LAW ENFORCEMENT GRANT
NOTES TO THE CONTRACT FINANCIAL STATEMENTS
FOR THE CONTRACT PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010

NOTE 1 CONTRACT ACTIVITIES

The Act 10-A Law Enforcement Grant received by Allegheny County from the Commonwealth of Pennsylvania provided funding to support the operations of the Allegheny County Police Force and the Allegheny County Crime Lab for the period from July 1, 2009 through June 30, 2010. The accompanying contract financial statements include only the assets, liabilities, contract revenues, and budget and actual contract expenditures of the Act 10-A Law Enforcement Grant contract and are not intended to present the financial position or results of operations of Allegheny County taken as a whole.

The Allegheny County Police Force is the only County police force in the Commonwealth of Pennsylvania. The unit serves 130 municipalities and 119 police departments in Allegheny County. Allegheny County police supplement local police enforcement to ensure the safety of the community. The Allegheny County Police force provides local police with manpower and expertise that reduces the need to call upon state police help.

Allegheny County, under the auspices of the Medical Examiner's Office, provides crime lab services for all law enforcement activities within the County. In addition to providing for timely reporting that supplements the local law enforcement effort in Allegheny County, these services alleviate the burden placed on the state crime lab in Greensburg.

NOTE 2 BASIS OF ACCOUNTING

The accompanying contract financial statements were prepared on the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America.