



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 DISTRICT ATTORNEY'S OFFICE
U.S. DEPARTMENT OF JUSTICE EQUITABLE SHARING FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

ISSUED: May 1, 2018

Chelsa Wagner
Controller

104 County Courthouse
436 Grant Street
Pittsburgh, PA 15219
Phone: (412) 350-4660
Fax: (412) 350-4770

E-mail: Controller@alleghenycounty.us

Contents

Independent Auditor's Report on Financial Statements

Issued Separately

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*

1



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

May 1, 2018

Honorable Stephen A. Zappala, Jr.
District Attorney
303 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 District Attorney Zappala:

We have audited, 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, the Allegheny County District Attorney's Office ("District Attorney's Office") U.S. Department of Justice Equitable Sharing Fund financial statements, as of and for the year ended December 31, 2017, and have issued our report thereon dated May 1, 2018.



District Attorney Zappala
May 1, 2018

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's Office's internal control. Accordingly, we do not express an opinion on the effectiveness of District Attorney's Office's internal control.

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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's Office U.S. Department of Justice Equitable Sharing Fund financial statements are free from 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*.

District Attorney Zappala
May 1, 2018

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's Office internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's Office internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kind regards,



Chelsa Wagner
Controller



Lori A. Churilla
Assistant Deputy Controller, Auditing

- cc: Honorable John DeFazio, President, County Council
- Honorable Nicholas Futules, Vice-President, County Council
- Honorable Rich Fitzgerald, County Executive, Allegheny County
- Mr. William D. McKain, County Manager, Allegheny County
- Ms. Jennifer M. Liptak, Chief of Staff, County Executive
- Ms. Mary C. Soroka, Director, Budget and Finance
- Mr. Kenneth J. Varhola, Chief of Staff, County Council
- Ms. Sarah Roka, Budget Manager, County Council
- Ms. Melissa Javorsky, Finance Manager, District Attorney's Office