



County of Allegheny

Office of the Controller

INDEPENDENT AUDITOR'S REPORT
ALLEGHENY COUNTY POLICE DEPARTMENT
HOMICIDE FUND
FOR THE YEARS ENDED
DECEMBER 31, 2011 AND 2010

JULY 17, 2012

Chelsa Wagner
Controller

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CHELSEA WAGNER
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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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

SUBJECT:

INDEPENDENT AUDITOR'S REPORT
ALLEGHENY COUNTY POLICE DEPARTMENT
HOMICIDE FUND
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

Dear Superintendent Moffatt:

We have audited the accompanying Statements of Assets, Liabilities and Fund Balance (Modified Cash Basis) of the Allegheny County Police Department Homicide Fund as of December 31, 2011 and 2010 and the related Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Balance (Modified Cash Basis) for the years then ended. These financial statements are the responsibility of the Allegheny County Police Department's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As discussed in Note 1, the Allegheny County Police Department prepares its Homicide Fund financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Chelsa Wagner, Controller

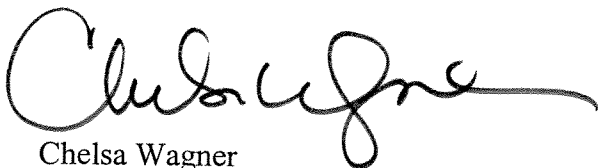
OFFICE OF ALLEGHENY COUNTY CONTROLLER

Superintendent Moffatt
July 2, 2012

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position-modified cash basis of the Allegheny County Police Department Homicide Fund as of December 31, 2011 and 2010, and the changes in financial position-modified cash basis for the years then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2012 on our consideration of the Allegheny County Police Department'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 controls 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 audits.

Kind regards,



Chelsa Wagner
Controller



Lori Churilla
Assistant Deputy Controller, Auditing

CW/lc

cc: Honorable Charles Martoni, President, County Council
Honorable Nicholas 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

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CONTROLLER, COUNTY OF ALLEGHENY
104 COURTHOUSE
PITTSBURGH, PENNSYLVANIA 15219

ALLEGHENY COUNTY POLICE DEPARTMENT
HOMICIDE FUND
STATEMENTS OF ASSETS, LIABILITIES, AND FUND BALANCE - MODIFIED CASH BASIS

	<u>DECEMBER 31,</u>	
	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash on Deposit	\$ 2,236	\$ 2,491
Cash on Hand	897	1,153
Total Assets	\$ 3,133	\$ 3,644
<u>LIABILITIES AND FUND BALANCE</u>		
Accounts Payable / Accrued Liabilities	\$ -	\$ -
Total Liabilities	-	-
Assigned Fund Balance	4,008	3,644
Total Liabilities and Fund Balance	\$ 4,008	\$ 3,644

See accompanying notes to financial statements.

COUNTY OF ALLEGHENY

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ALLEGHENY COUNTY POLICE DEPARTMENT
HOMICIDE FUND
STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS

	FOR THE YEAR ENDED	
	DECEMBER 31,	
	2011	2010
<u>CASH RECEIPTS</u>		
Transfers in from the General Fund	\$ -	\$ 3,000
Interest	1	1
Total Cash Receipts	1	3,001
<u>CASH DISBURSEMENTS</u>		
Travel	-	875
Confidential Informant Payments	512	600
Bank Fees	-	66
Transfers out to the General Fund	-	1
Total Cash Disbursements	512	667
Change in Fund Balance	(511)	2,334
Fund Balance - Beginning of Year	4,519	2,185
Fund Balance - End of Year	\$ 4,008	\$ 4,519

See accompanying notes to financial statements.

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ALLEGHENY COUNTY POLICE DEPARTMENT
HOMICIDE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity

The Allegheny County Police Department's Homicide Fund (the "Fund") is a special revenue fund that was established for the purposes of expediting homicide investigations. The Allegheny County Police Department maintains the accounting records for the Fund due to the confidential nature of some of the expenditures.

The accompanying Fund financial statements are intended to present only the assets, liabilities, fund balance, cash receipts, cash disbursements, and changes in fund balance of the Fund, and not those of Allegheny County taken as a whole.

Basis of Accounting

Accounting principles generally accepted in the United States of America require governmental fund financial statements to be prepared on the modified accrual basis of accounting. The Fund's accounting records are maintained and the Fund's financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting differs from the modified accrual basis in that revenues are not recognized when measurable and available and expenditures are not recognized when a liability is incurred. Under the modified cash basis, cash receipts and disbursements are recorded when they occur.

NOTE 2 **NATURE OF ACTIVITIES**

When cash for operations is needed, it is typically transferred into the Fund from the Allegheny County general fund. Interest received on cash on deposit with a financial institution is transferred out to the general fund on an annual basis.

Cash on hand is maintained to facilitate the issuance of payments to confidential informants for information pertinent to investigations, to provide travel advances to officers, and to pay other investigative expenses.

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NOTE 3 DEPOSITS

Cash on deposit with a financial institution (the bank balance) as of December 31, 2011 and 2010 was \$2,236 and \$2,491, respectively. The cash on deposit did not exceed the Federal Deposit Insurance Corporation (FDIC) coverage limit as of those dates or at any time during 2011 or 2010, and consequently, the cash on deposit was not subject to custodial credit risk.