



# County of Allegheny

## Office of the Controller

INDEPENDENT AUDITOR'S REPORT  
COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE BUDGET  
LAW ENFORCEMENT GRANT  
#OB-2008-TRAN-0141213  
FOR THE CONTRACT PERIOD JULY 1, 2008  
THROUGH JUNE 30, 2009

May 17, 2010

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

**104 County Courthouse**  
**436 Grant Street**  
**Pittsburgh, PA 15219**  
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**MARK PATRICK FLAHERTY**  
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

**GUY A. TUMOLO**  
DEPUTY CONTROLLER

May 17, 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**  
**LAW ENFORCEMENT GRANT**  
**#OB-2008-TRAN-0141213**  
**FOR THE CONTRACT PERIOD**  
**JULY 1, 2008 THROUGH JUNE 30, 2009**

Dear Ms. Griser,

We have audited the accompanying contract financial statements of Allegheny County's Commonwealth of Pennsylvania, Office of Administrative Services, Law Enforcement Grant #OB-2008-TRAN-014213 (the "Law Enforcement Grant") as of June 30, 2009 and for the contract period from July 1, 2008 through June 30, 2009. 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 U.S. generally accepted auditing standards 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 U.S. generally accepted accounting principles.

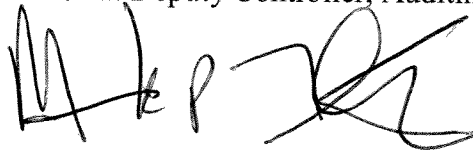
Ms. Amy Griser  
May 17, 2010

In accordance with *Government Auditing Standards*, we have also issued a report dated May XX, 2010 on our consideration of the 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 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**  
**LAW ENFORCEMENT GRANT #OB-2008-TRAN-0141213**  
**CONTRACT BALANCE SHEET**  
**JUNE 30, 2009**

**ASSETS**

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

**LIABILITIES AND FUND BALANCE**

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

See accompanying notes to contract financial statements.

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**

**LAW ENFORCEMENT GRANT #OB-2008-TRAN-0141213**

**STATEMENT OF CONTRACT REVENUES AND EXPENDITURES**

**FOR THE CONTRACT PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

**CONTRACT REVENUES**

Commonwealth of Pennsylvania, Office of the Budget Law Enforcement Grant	\$ 5,584,000
Interest	<u>4,708</u>
<b>Total Contract Revenues</b>	<b><u>5,588,708</u></b>

**CONTRACT EXPENDITURES**

Police investigation unit salaries	4,079,757
Crime laboratory salaries	<u>1,508,951</u>
<b>Total Contract Expenditures</b>	<b><u>5,588,708</u></b>

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

COUNTY OF ALLEGHENY

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CONTROLLER, COUNTY OF ALLEGHENY  
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**ALLEGHENY COUNTY**  
**COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET**  
**LAW ENFORCEMENT GRANT #OB-2008-TRAN-0141213**  
**STATEMENT OF BUDGET TO ACTUAL CONTRACT REVENUES AND EXPENDITURES**  
**FOR THE CONTRACT PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

	Budget	Actual	Variance
<b><u>CONTRACT REVENUES</u></b>			
Commonwealth of Pennsylvania, Office of the Budget			
Law Enforcement Grant	\$ 5,584,000	\$ 5,584,000	\$ -
Interest	-	4,708	4,708
	<u>5,584,000</u>	<u>5,588,708</u>	<u>4,708</u>
<b>Total Contract Revenues</b>	<b>5,584,000</b>	<b>5,588,708</b>	<b>4,708</b>
<b><u>CONTRACT EXPENDITURES</u></b>			
Police investigation unit salaries	4,076,320	4,079,757	(3,437)
Crime laboratory salaries	1,507,680	1,508,951	(1,271)
	<u>5,584,000</u>	<u>5,588,708</u>	<u>(4,708)</u>
<b>Total Contract Expenditures</b>	<b>5,584,000</b>	<b>5,588,708</b>	<b>(4,708)</b>
<b>Excess of Contract Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes to contract financial statements.

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**ALLEGHENY COUNTY**  
**COMMONWEALTH OF PENNSYLVANIA, OFFICE OF THE BUDGET**  
**LAW ENFORCEMENT GRANT #OB-2008-TRAN-0141213**  
**NOTES TO THE CONTRACT FINANCIAL STATEMENTS**  
**FOR THE CONTRACT PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

**NOTE 1**      **CONTRACT ACTIVITIES**

The Law Enforcement Grant #OB-2008-TRAN-0141213 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, 2008 through June 30, 2009. The accompanying contract financial statements include only the assets, liabilities, contract revenues, and budget and actual contract expenditures of the Law Enforcement Grant contract #OB-2008-TRAN-0141213 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 U.S. generally accepted accounting principles.



