

**HOTEL/MOTEL TAX PROCEDURES
2436 LODGING
(D/B/A SUNNYLEDGE BOUTIQUE HOTEL)
FOR THE PERIOD
JULY 1, 2008 THROUGH MARCH 31, 2010**

(Non-Audit Service)

December 8, 2010



MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
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GUY A. TUMOLO
DEPUTY CONTROLLER

December 1, 2010

Honorable John K. Weinstein
Allegheny County Treasurer
106 County Courthouse
436 Grant Street
Pittsburgh, PA 15219

Dear Treasurer Weinstein:

In accordance with 53 Pa.C.S.A. Section 8721, 16 P.S. Section 3000.3061, the Hotel Room Rental Tax Ordinance of Allegheny County, and the Allegheny County Treasurer's Office Promulgations of Regulations, we have performed certain procedures we consider necessary to assist the Treasurer's Office in determining the accuracy of hotel room rental tax remittances made by the 2436 Lodging (d/b/a Sunnyledge Boutique Hotel) for the period July 1, 2008 through March 31, 2010. These procedures were performed as a non-audit service. Therefore, this engagement is not covered by Generally Accepted Government Auditing Standards.

In performing our procedures, it came to our attention that the Hotel failed to report and remit all hotel room rental taxes collected in accordance with Regulation 109. As indicated below, these adjustments resulted in an Amount Due Allegheny County of \$234.71.

Hotel Location:	2436 Lodging (d/b/a Sunnyledge Boutique Hotel) 5134 Fifth Avenue Pittsburgh, PA 15233 Municipality: City of Pittsburgh
Period:	July 1, 2008 through March 31, 2010



Honorable John K. Weinstein
December 1, 2010

Amount of Tax Due for the Period	\$ 24, 545.36
Amount of Tax Remitted for the Period	<u>\$(24,364.12)</u>
Difference	\$ 181.24
Penalty & Interest (Note 1)	\$ <u>53.47</u>
Amount Due Allegheny County	<u>\$ 234.71</u>

This report is intended for your office and other appropriate Allegheny County officials that are involved. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable Rich Fitzgerald, President, County Council
Honorable William Russell Robinson, County Council
Honorable Dan Onorato, Chief Executive, Allegheny County
Mr. James M. Flynn, Jr., County Manager, Allegheny County
Ms. Amy Griser, Budget Director, Allegheny County
Mr. Joe Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Ms. Pamela A. Goldsmith, Communications Director
Mr. Bob Miecznikowski, Special Tax Division Manager, Treasurer's Office
Mr. Robert Abrams, Owner, 2436 Lodging D.B.A Sunnylegde Boutique Hotel
Mr. Michael Levin, Accountant, Alpern Rosenthal

COUNTY OF ALLEGHENY

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

NOTE TO THE REPORT

1. Penalty and Interest

The amount due is subject to a penalty of 5% and interest charges of 1% per month. The Treasurer's Office has calculated \$9.06 in penalty and \$44.41 of interest on the amount of tax due through December 2010 for a total amount of \$53.47.