

**HOTEL/MOTEL TAX REVIEW  
EMBASSY SUITES –  
PITTSBURGH INTERNATIONAL AIRPORT  
FOR THE PERIOD  
JULY 1, 2005 THROUGH JUNE 30, 2008**

**January 8, 2009**



# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET  
PITTSBURGH, PA 15219-2498  
PHONE (412) 350-4660 • FAX (412) 350-4770

**MARK PATRICK FLAHERTY**  
CONTROLLER

**GUY A. TUMOLO**  
DEPUTY CONTROLLER

November 14, 2008

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

Dear Treasurer Weinstein:

In accordance with 16 P.S. Sections 4970.2 and 3061 providing for a Hotel Room Rental Tax, Allegheny County's Hotel Room Rental Tax Ordinance and the Allegheny County Treasurer's Office Promulgations of Regulations (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 Embassy Suites – Pittsburgh International Airport for the period July 1, 2005 through June 30, 2008.

In performing our review, it came to our attention that the Hotel did not maintain adequate records to support certain room revenue exemptions in accordance with Regulation 107. It also came to our attention that the hotel failed to report and remit the total Hotel Room Rental Tax collected in accordance with Regulation 109. As indicated below, these adjustments resulted in an Amount Due Allegheny County of \$3,684.45.

Hotel Location:

Embassy Suites – Pittsburgh International Airport  
550 Cherrington Parkway  
Coraopolis, Pennsylvania 15108  
Municipality: Moon Township

Period:

July 1, 2005 through June 30, 2008

Honorable John K. Weinstein  
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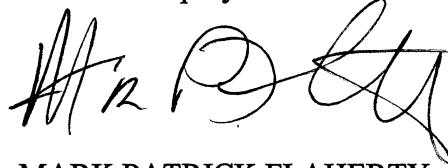
Amount of Tax Due for the Period	\$ 1,274,537.24
Amount of Tax Remitted for the Period	\$ <u>(1,271,565.03)</u>
Amount of Tax Due	\$ 2,972.21
Penalty & Interest (Note 1)	\$ <u>712.24</u>
Amount Due Allegheny County	\$ <u><u>3,684.45</u></u>

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  
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office  
Ms. Pamela A. Goldsmith, Communications Director, County Controller's Office  
Ms. Kristi Goodrum Harris, CPA – Director of Reporting/Compliance - Davidson Hotel Company, LLC  
Ms. Suzann Salo, Director of Finance – Davidson Hotel Company, LLC

COUNTY OF ALLEGHENY

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CONTROLLER, COUNTY OF ALLEGHENY  
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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 \$148.63 in penalty and \$563.61 of interest on the amount of tax due through December 2008 for a total amount of \$712.24.