

**OFFICE OF
THE
COUNTY
CONTROLLER**

**HOTEL/MOTEL TAX REVIEW
SHERATON STATION SQUARE HOTEL
FOR THE PERIOD
APRIL 1, 2006 THROUGH MARCH 31, 2009**



September 4, 2009

**MARK PATRICK FLAHERTY
CONTROLLER
COUNTY OF ALLEGHENY**



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

September 2, 2009

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 Sheraton Station Square Hotel for the period April 1, 2006 through March 31, 2009.

In performing our procedures it came to our attention that the Hotel did not maintain adequate records to support certain room revenue exemptions in accordance with Regulation 107. As indicated below, these adjustments resulted in an Amount Due Allegheny County of \$1,397.47.

Hotel Location:

Sheraton Station Square Hotel
300 West Station Square Drive
Pittsburgh, PA 15219
Municipality: City of Pittsburgh

Period:

April 1, 2006 through March 31, 2009

Honorable John K. Weinstein
September 2, 2009

Amount of Tax Due for the Period	\$ 3,147,483.98
Amount of Tax Remitted for the Period	<u>\$(3,146,358.59)</u>
Amount of Tax Due	\$ 1,125.39
Penalty & Interest (Note 1)	\$ <u>272.08</u>
Amount Due Allegheny County	\$ <u>1,397.47</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, County Controller's Office
Mr. Bob Miecznikowski, Special Revenue Tax Manager, Treasurer's Office
Mr. Tom Hardy, General Manager, Sheraton Station Square Hotel
Mr. John Howley, Area Director of Finance, Sheraton Station Square Hotel

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 \$56.27 in penalty and \$215.81 of interest on the amount of tax due through September 2009 for a total amount of \$272.08.