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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-20100-10

REPORT DIGEST

OFFICE OF THE STATE APPELLATE DEFENDER
FINANCIAL AND COMPLIANCE AUDIT
(In accordance with the Single Audit Act of 1984 and OMB Circular A-128)
FOR THE TWO YEARS ENDED JUNE 30, 1994

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report contained one procedural finding relating to property control reporting requirements that has been given adequate attention by the agency. We will review the adequacy of corrective action in our next audit of the agency.

AUDITORS' OPINION

Our auditors state that the June 30, 1994 financial statements of the Office of the State Appellate Defender are fairly presented.

WILLIAM G. HOLLAND, Auditor General

WGH:TEE:pp
April 27, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	1	1
Repeated audit findings	1	1
Prior recommendations implemented or not repeated	0	0

SPECIAL ASSISTANT AUDITORS

Velma Butler & Company, were our special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

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RECYCLED PAPER · SOYBEAN INKS

**OFFICE OF THE STATE APPELLATE DEFENDER
 FINANCIAL AND COMPLIANCE AUDIT
 (In Accordance with the Single Audit Act of 1984 and
 OMB Circular A-128)
 For The Two Years Ended June 30, 1994**

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$6,443,813	\$6,097,977	\$7,016,613
Personal Services	\$4,399,260	\$4,167,891	\$4,723,249
% of Total Expenditures	68.27%	68.35%	67.32%
Average No. of Employees	114	111	139
Other Payroll Costs (FICA, Retirement) . .	\$737,958	\$696,877	\$676,750
% of Total Expenditures	11.45%	11.43%	9.64%
Contractual Services	\$822,301	\$753,990	\$771,892
% of Total Expenditures	12.76%	12.36%	11.00%
Panel of Attorneys	\$200,000	\$200,000	\$456,922
% of Total Expenditures	3.11%	3.28%	6.51%
All Other Operations Items	\$284,294	\$279,219	\$387,800
% of Total Expenditures	4.41%	4.58%	5.53%
● Cost of Property and Equipment	\$1,488,055	\$1,467,146	\$1,409,409

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Caseload Activity	9,979	9,650	9,260
● Briefs Filed:			
Original Briefs	903	1,061	1,216
Ander Briefs	140	153	142
Motions to Withdraw or Dismiss Allowed			
Total	<u>344</u>	<u>402</u>	<u>310</u>
	<u>1,377</u>	<u>1,616</u>	<u>1,668</u>

STATE APPELLATE DEFENDER
During Audit Period: Theodore Gottfried
Currently: Theodore Gottfried