



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE STATE APPELLATE DEFENDER

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2010**

Release Date: May 19, 2011

Summary of Findings:

Total this audit:	1
Total last audit:	7
Repeated from last audit:	1

SYNOPSIS

- The Office did not exercise adequate internal control over employees' activity and timekeeping reports.

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

**OFFICE OF THE STATE APPELLATE DEFENDER
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010**

EXPENDITURE STATISTICS	2010	2009	2008
Total Expenditures.....	\$ 23,443,219	\$ 25,136,968	\$ 24,427,932
OPERATIONS TOTAL.....	\$ 23,443,219	\$ 25,136,968	\$ 24,427,932
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	15,686,671	14,512,090	14,362,411
Other Payroll Costs (FICA, Retirement).....	1,139,696	4,119,239	3,425,792
All Other Operating Expenditures.....	6,616,852	6,505,639	6,639,729
Total Receipts.....	\$ 186,651	\$ 149,005	\$ 195,032
Average Number of Employees.....	269	261	264

SELECTED ACTIVITY MEASURES (NOT EXAMINED)	2010	2009	2008
Cases Appointed.....	2,928	3,046	3,081
Briefs Filed:			
Original Briefs.....	1,885	1,700	1,791
Anders Briefs.....	427	437	468
Death Penalty Briefs.....	3	3	5
Motions to Withdraw/Dismiss Filed.....	436	531	527
Summary Motions Filed.....	193	228	246
Total.....	2,944	2,899	3,037
Cases Closed.....	3,071	3,161	3,185
Cases Pending at Year End.....	4,685	4,887	5,026
Average Cost per Case Closed.....	\$ 7,535	\$ 7,892	\$ 7,566

AGENCY DIRECTOR	
During Examination Period:	Michael J. Pelletier
Currently:	Michael J. Pelletier

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER EMPLOYEES'
ACTIVITY AND TIMEKEEPING REPORTS**

**Inconsistencies noted in employee
timekeeping and activity reports**

The Office of the State Appellate Defender (Office) did not exercise adequate internal control over employees' activity and timekeeping reports, which were used to monitor employee attendance, accountability, and performance.

Daily activity reports for 4 of 6 (67%) employees tested differed from timekeeping reports. (Finding 1, Page 9)

We recommended the Office implement the necessary controls to ensure that all activity reports and timekeeping reports are accurate, complete, and reconcile to one another.

The Office accepted our recommendation and stated they will take steps to ensure the activity and timekeeping reports reconcile.

AUDITORS' OPINION

We conducted a compliance examination of the Office as required by the Illinois State Auditing Act. The Office has no funds that require an audit leading to an opinion on financial statements.



WILLIAM G. HOLLAND
Auditor General

WGH:CD:PP

AUDITORS ASSIGNED:

This examination was performed by the staff of the Office of the Auditor General.