



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2012**

Release Date: January 10, 2013

Summary of Findings:

Total this audit:	2
Total last audit:	0
Repeated from last audit:	0

SYNOPSIS

- The Office of the State's Attorneys Appellate Prosecutor did not comply with the Office's Employee Manual regarding prohibited political campaigning.
- The Office did not maintain sufficient controls over the recording and reporting of State-owned equipment.

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

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

EXPENDITURE STATISTICS	2012	2011	2010
Total Expenditures.....	\$ 13,047,708	\$ 11,883,172	\$ 12,010,711
OPERATIONS TOTAL.....	\$ 13,047,708	\$ 11,883,172	\$ 12,010,711
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	5,006,819	251,965	5,034,433
Other Payroll Costs (FICA, Retirement).....	844,901	133,581	643,380
All Other Operating Expenditures.....	7,195,988	11,497,626	6,332,898
Total Receipts.....	\$ 4,799,422	\$ 4,020,963	\$ 3,459,748
Average Number of Employees.....	79	82	83

SELECTED ACTIVITY MEASURES	2012	2011	2010
Number of drug related cases opened	5,521	7,153	7,231
Percentage of drug related cases resulting in convictions	84%	92%	91%
Number of criminal prosecution cases	482	399	608
Number of criminal prosecution cases resulting in convictions	95%	81%	94%
Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	416	390	296
Percentage of systemic sentencing appeals upheld by court	N/A	89%	90%

AGENCY DIRECTOR
During Examination Period: Mr. Patrick Delfino
Currently: Mr. Patrick Delfino

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**FAILURE TO REQUIRE A LEAVE OF ABSENCE
DURING POLITICAL CAMPAIGNING**

The Office of the State’s Attorneys Appellate Prosecutor (Office) did not comply with the Office’s Employee Manual regarding prohibited political campaigning.

The Office failed to require a leave of absence while the employee actively campaigned for elected office

During testing, we noted an employee of the Office was seeking the office of State’s Attorney while continuing employment with the Office. The Office’s Employee Manual requires an employee of the Office to request a leave of absence for the duration of the campaign in order to avoid a conflict of interest or appearance of the same. (Finding 1, pages 9-10)

We recommended the Office comply with its General Office Procedures by requiring all employees seeking the office of State’s Attorney or actively managing or supporting a political campaign of another for that office to take a leave of absence or revise their Employee Manual to specify when a leave of absence is not required.

Office Management agrees with Auditors

Office Management agreed with the recommendation and stated they have taken measures to present a request to the Board of Governors to approve new language for the Employee Manual to clarify when a leave of absence is not required.

INADEQUATE CONTROLS OVER STATE PROPERTY

The Office of the State’s Attorney Appellate Prosecutor (Office) did not maintain sufficient controls over the recording and reporting of State-owned equipment. During testing we noted:

98 surplused equipment items were recorded as deletions rather than transfers

- 98 equipment items, totaling \$99,815, that were sent to the Department of Central Management Services (DCMS) as surplus items were recorded on the Agency report of State Property as deletions rather than transfers.
- 17 equipment items, totaling \$7,890, were not properly recorded on the office’s property control records. Freight charges of \$186 were not included in the assets’ value recorded on the Office’s property control records.
- Two of 11 (18%) equipment items added, totaling \$902, were not timely recorded on the Office’s property control records.

Five video cameras were not reported to the Department of Central Management Services

- Five video cameras, totaling \$2,444, purchased by the Office were not reported on the Certification of Inventory filed with DCMS during fiscal years 2011 or 2012.
- The fiscal year 2011 Annual Real Property Utilization Report was filed 409 days late. (Finding 2, pages 11-12)

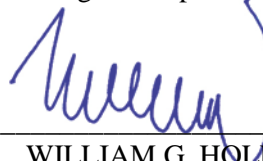
We recommended the Office ensure all equipment is accurately and timely recorded on the Office's property control records. In addition, we recommended the Office thoroughly review all reports prepared from internal records for accuracy before submission to the State Comptroller. We further recommended that the Office file the Annual Real Property Utilization Report by July 31st of each year as required by the State Property Control Act.

Office management agrees with Auditors

Office Management agreed with the recommendation and has taken measures to ensure that all equipment is accurately and timely recorded and a thorough review of all records for accuracy is made prior to submission to the Comptroller. Office management has also taken measures to file the Annual Real Property Utilization Report in a timely manner and has asked that information be sent directly to the Chief Fiscal Officer for timely submission.

AUDITORS' OPINION

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



WILLIAM G. HOLLAND
- Auditor General

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AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's Staff.