

**STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2004

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2004

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- D. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Office of the State Appellate Defender

Theodore A. Gottfried
Director

Jonua Jancek
Chief Fiscal Officer

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with Government Auditing Standards and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

No Current Year Findings

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

No Prior Year Findings

EXIT CONFERENCE

Agency management declined a formal exit conference in a letter dated December 23, 2004.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Office of the State Appellate Defender's (Office) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2004. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

- A. The Office has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Office's compliance with specified requirements.

In our opinion, the Office complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2004. The results of our procedures did not disclose any instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance are excluded from this report and have been reported in a separate letter.

Internal Control

The management of the Office is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Office's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. The results of our procedures did not disclose any matters involving internal control, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General.

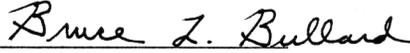
As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2004 and the 2003 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2002 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Compliance Audit Director

September 24, 2004

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2004 and 2003 Supplementary Information for State Compliance Purposes, except for information on Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30,

FISCAL YEAR 2004

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice Pass-Through from Illinois Criminal Justice Information Authority			
Byrne Formula Grant Program-			
Public Defender Services	16.579	400102/401103	\$ 11,710
Rural Defense Services	16.579	400101/401102	75,472
Special Appeals Unit	16.579	401091/402091	85,528
Systemic Sentencing Appeals	16.579	401106	<u>143,876</u>
Total Expenditures of Federal Awards			<u><u>\$ 316,586</u></u>

FISCAL YEAR 2003

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice Pass-Through from Illinois Criminal Justice Information Authority			
Byrne Formula Grant Program-			
Public Defender Services	16.579	400102/401103	\$ 23,872
Rural Defense Services	16.579	400101/401102	46,122
Special Appeals Unit	16.579	401091/402091	<u>244,722</u>
Total Expenditures of Federal Awards			<u><u>\$ 314,716</u></u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2004

1. Significant Accounting Policies

(a) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents all the federal financial assistance programs of the State of Illinois, Office of the State Appellate Defender (Office), for the two years ended June 30, 2004.

(b) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting.

2. Description of Grant Programs

The following is a brief description of the grant programs included in the Schedule of Expenditures of Federal Awards:

Byrne Formula Grant Program – CFDA #16.579

Grant
Identification

Number: Program Title:

400101/
401102 Rural Defense Services – The agency receives 75% federal funds passed through the Illinois Criminal Justice Information Authority and 25% matching funds from the Illinois Criminal Justice Information Authority. The purpose of this program is to provide funding for Illinois public defenders and court-appointed counsel to hire experts to assist in the defense of their clients.

400102/
401103 Public Defender Services – The agency receives 75% federal funds passed through from the Illinois Criminal Justice Information Authority and 25% of costs are matched by the Illinois Public Defender Association. The purpose of the program is to provide Illinois defenders with the opportunity to attend an intensive hands-on trial advocacy program; continue the Office’s homepage as a source of current and relevant information for Illinois public defenders; and provide Illinois defenders outside of Cook county with one-day training focusing on advocacy skills.

401106 Systemic Sentencing Appeals – The agency receives 75% federal funds passed

through the Illinois Criminal Justice Information Authority and 25% matching funds from the Illinois Criminal Justice Information Authority. The agency employs five attorneys to work on cases that involve sentencing issues.

401091/
402091

Special Appeals Unit Program – The agency receives 75% federal funds passed through from the Illinois Criminal Justice Information Authority and 25% matching funds through the Illinois Criminal Justice Information Authority. The purpose of this grant is to provide quality representation to indigent defendants in their sex crimes and crimes against the family appeals cases.

3. Pass Through and Subrecipient Awards

The Office received funds passed through the Illinois Criminal Justice Information Authority. The Office did not provide any awards to subrecipients.

4. Noncash Awards

The Office does not receive any noncash awards.

5. Cash Returned to Grantor

The Office returned \$32,346 and \$75,560 of unused funds to the Illinois Criminal Justice Information Authority during fiscal years 2003 and 2004, respectively.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2004

P.A. 93-0064 Fiscal Year 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<u>APPROPRIATED FUNDS</u>					
<u>General Revenue Fund - 001</u>					
General Operations:					
Personal Services	\$ 12,073,800	\$ 11,716,265	\$ (1,021)	\$ 11,715,244	\$ 358,556
Employee Retirement Contributions Paid by Employer	482,900	456,295	20	456,315	26,585
State Contribution to State Employees' Retirement System	1,622,500	1,109,240	0	1,109,240	513,260
State Contributions to Social Security	904,612	857,475	153	857,628	46,984
Contractual Services	1,827,100	1,771,902	50,963	1,822,865	4,235
Travel	75,000	68,005	5,052	73,057	1,943
Commodities	64,200	44,011	15,429	59,440	4,760
Printing	31,750	21,802	5,431	27,233	4,517
Equipment	101,254	80,901	18,516	99,417	1,837
Telecommunications	244,286	221,225	19,460	240,685	3,601
Intern Program	75,053	67,891	0	67,891	7,162
Expungement Information Program	157,000	115,535	1,967	117,502	39,498
Total General Operations	<u>\$ 17,659,455</u>	<u>\$ 16,530,547</u>	<u>\$ 115,970</u>	<u>\$ 16,646,517</u>	<u>\$ 1,012,938</u>
Capital Litigation Division:					
Personal Services	\$ 900,000	\$ 796,389	\$ 0	\$ 796,389	\$ 103,611
Employee Retirement Contributions Paid by Employer	36,000	30,774	0	30,774	5,226
State Contribution to State Employees' Retirement System	120,951	76,071	0	76,071	44,880
State Contributions to Social Security	68,850	58,824	0	58,824	10,026
Contractual Services	193,961	185,339	2,721	188,060	5,901
Travel	24,000	16,885	3,012	19,897	4,103
Commodities	4,000	2,335	562	2,897	1,103
Printing	3,000	160	1,582	1,742	1,258
Equipment	17,500	16,002	1,091	17,093	407
Telecommunications	25,546	18,622	1,374	19,996	5,550
Total Capital Litigation	<u>\$ 1,393,808</u>	<u>\$ 1,201,401</u>	<u>\$ 10,342</u>	<u>\$ 1,211,743</u>	<u>\$ 182,065</u>
Total Fund 001	<u>\$ 19,053,263</u>	<u>\$ 17,731,948</u>	<u>\$ 126,312</u>	<u>\$ 17,858,260</u>	<u>\$ 1,195,003</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2004

P.A. 93-0064 Fiscal Year 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<u>State Appellate Defender Federal Trust Fund-117</u>					
Federal Portion:					
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders					
	\$ 525,000	\$ 310,853	\$ 12,726	\$ 323,579	\$ 201,421
<u>State Appellate Defender Special State Projects Fund - 361</u>					
State Matching Portion:					
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders					
	\$ 175,000	\$ 108,311	\$ 613	\$ 108,924	\$ 66,076
<u>Capital Litigation Trust Fund - 614</u>					
Expenses Incurred in Providing Assistance to Trial Attorneys Under Item (c)(5) of Section 10 of the State Appellate Defender Act					
	\$ 2,728,000	\$ 2,474,456	\$ 48,325	\$ 2,522,781	\$ 205,219
TOTAL ALL APPROPRIATED FUNDS	\$ 22,481,263	\$ 20,625,568	\$ 187,976	\$ 20,813,544	\$ 1,667,719

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2004

P.A. 93-0064 Fiscal Year 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<u>NON-APPROPRIATED FUNDS</u>					
<u>State Appellate Defender Federal Trust Fund-117</u>					
Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority		\$ 75,560	\$ 0	\$ 75,560	
<u>State Appellate Defender Special State Projects Fund - 361</u>					
Refund of Unused State Matching Funds to the Illinois Criminal Justice Information Authority		\$ 39	\$ 0	\$ 39	
TOTAL ALL NON-APPROPRIATED FUNDS		\$ 75,599	\$ 0	\$ 75,599	
GRAND TOTAL ALL FUNDS		\$ 20,701,167	\$ 187,976	\$ 20,889,143	

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2003

P.A. 92-0538	Appropriations	Expenditures	Lapse Period	Total	Balances
Fiscal Year 2003	(Net of Transfers)	Through June 30	Expenditures July 1 to August 31	Expenditures 14 Months Ended August 31	Lapsed August 31
<u>APPROPRIATED FUNDS</u>					
<u>General Revenue Fund - 001</u>					
General Operations:					
Personal Services	\$ 11,013,297	\$ 10,817,751	\$ 0	\$ 10,817,751	\$ 195,546
Employee Retirement Contributions Paid by Employer	399,947	383,958	0	383,958	15,989
State Contribution to State Employees' Retirement System	1,136,682	1,117,115	0	1,117,115	19,567
State Contributions to Social Security	842,517	791,664	0	791,664	50,853
Contractual Services	2,130,778	2,053,065	77,443	2,130,508	270
Travel	94,000	78,922	3,773	82,695	11,305
Commodities	72,700	63,083	7,480	70,563	2,137
Printing	36,750	23,728	4,631	28,359	8,391
Equipment	233,732	215,481	13,660	229,141	4,591
Telecommunications	260,099	243,841	15,491	259,332	767
Intern Program	121,971	118,737	488	119,225	2,746
Total General Operations	<u>\$ 16,342,473</u>	<u>\$ 15,907,345</u>	<u>\$ 122,966</u>	<u>\$ 16,030,311</u>	<u>\$ 312,162</u>
Capital Litigation Division:					
Personal Services	\$ 1,002,500	\$ 961,067	\$ 0	\$ 961,067	\$ 41,433
Employee Retirement Contributions Paid by Employer	40,100	37,668	0	37,668	2,432
State Contribution to State Employees' Retirement System	103,468	99,282	0	99,282	4,186
State Contributions to Social Security	76,691	70,584	0	70,584	6,107
Contractual Services	715,956	445,193	123,561	568,754	147,202
Travel	34,000	22,400	8,150	30,550	3,450
Commodities	8,400	5,909	518	6,427	1,973
Printing	5,800	2,201	1,397	3,598	2,202
Equipment	12,900	5,764	390	6,154	6,746
Telecommunications	53,946	51,667	2,086	53,753	193
Total Capital Litigation	<u>\$ 2,053,761</u>	<u>\$ 1,701,735</u>	<u>\$ 136,102</u>	<u>\$ 1,837,837</u>	<u>\$ 215,924</u>
Total Fund 001	<u>\$ 18,396,234</u>	<u>\$ 17,609,080</u>	<u>\$ 259,068</u>	<u>\$ 17,868,148</u>	<u>\$ 528,086</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2003

P.A. 92-0538 Fiscal Year 2003	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<u>State Appellate Defender Federal Trust Fund-117</u>					
Federal Portion:					
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders					
	\$ 600,000	\$ 299,318	\$ 11,659	\$ 310,977	\$ 289,023
<u>State Appellate Defender Special State Projects Fund - 361</u>					
State Matching Portion:					
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders					
	\$ 200,000	\$ 129,690	\$ 10,996	\$ 140,686	\$ 59,314
<u>Capital Litigation Trust Fund - 614</u>					
Expenses Incurred in Providing Assistance to Trial Attorneys Under Item (c)(5) of Section 10 of the State Appellate Defender Act					
	\$ 2,627,675	\$ 2,271,550	\$ 46,355	\$ 2,317,905	\$ 309,770
TOTAL ALL APPROPRIATED FUNDS	\$ 21,823,909	\$ 20,309,638	\$ 328,078	\$ 20,637,716	\$ 1,186,193
<u>NON-APPROPRIATED FUNDS</u>					
<u>State Appellate Defender Federal Trust Fund-117</u>					
Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority					
		\$ 32,346	\$ 0	\$ 32,346	
<u>State Appellate Defender Special State Projects Fund - 361</u>					
Refund of Unused State Matching Funds to the Illinois Criminal Justice Information Authority					
		\$ 0	\$ 0	\$ 0	
TOTAL ALL NON-APPROPRIATED FUNDS		\$ 32,346	\$ 0	\$ 32,346	
GRAND TOTAL ALL FUNDS		\$ 20,341,984	\$ 328,078	\$ 20,670,062	

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2004	2003	2002
	P.A. 93-0064	P.A. 92-0538	P.A. 92-0008
<u>General Revenue Fund-001</u>			
Appropriations (Net of Transfers)	\$ 19,053,263	\$ 18,396,234	\$ 17,248,300
<u>Expenditures</u>			
General Operations:			
Personal Services	\$ 11,715,244	\$ 10,817,751	\$ 8,592,198
Employee Retirement Contributions Paid by Employer	456,315	383,958	309,937
State Contribution to State Employees' Retirement System	1,109,240	1,117,115	863,022
State Contributions to Social Security	857,628	791,664	627,365
Contractual Services	1,822,865	2,130,508	2,228,424
Travel	73,057	82,695	95,376
Commodities	59,440	70,563	65,707
Printing	27,233	28,359	27,144
Equipment	99,417	229,141	799,358
Telecommunications	240,685	259,332	343,280
Intern Program	67,891	119,225	95,481
Expungement Information Program	117,502	0	0
Total General Operations	<u>\$ 16,646,517</u>	<u>\$ 16,030,311</u>	<u>\$ 14,047,292</u>
Capital Litigation Division:			
Personal Services	\$ 796,389	\$ 961,067	\$ 943,563
Employee Retirement Contributions Paid by Employer	30,774	37,668	35,748
State Contribution to State Employees' Retirement System	76,071	99,282	94,847
State Contributions to Social Security	58,824	70,584	69,450
Contractual Services	188,060	568,754	583,099
Travel	19,897	30,550	42,526
Commodities	2,897	6,427	4,815
Printing	1,742	3,598	5,276
Equipment	17,093	6,154	8,814
Telecommunications	19,996	53,753	57,910
Total Capital Litigation Division	<u>\$ 1,211,743</u>	<u>\$ 1,837,837</u>	<u>\$ 1,846,048</u>
Total Expenditures, Fund 001	<u>\$ 17,858,260</u>	<u>\$ 17,868,148</u>	<u>\$ 15,893,340</u>
Lapsed Balances	<u>\$ 1,195,003</u>	<u>\$ 528,086</u>	<u>\$ 1,354,960</u>

Note: The Agency did not make any efficiency initiative payments during FY04.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2004	2003	2002
	P.A. 93-0064	P.A. 92-0538	P.A. 92-0008
<u>State Appellate Defender Federal Trust Fund - 117</u>			
Appropriations (Net of Transfers)	\$ 525,000	\$ 600,000	\$ 325,000
<u>Expenditures</u>			
Federal Portion:			
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders	\$ 323,579	\$ 310,977	\$ 241,595
Lapsed Balances	<u>\$ 201,421</u>	<u>\$ 289,023</u>	<u>\$ 83,405</u>
<u>State Appellate Defender Special State Projects Fund-361</u>			
Appropriations (Net of Transfers)	\$ 175,000	\$ 200,000	\$ 106,300
<u>Expenditures</u>			
State Matching Portion:			
Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders	\$ 108,924	\$ 140,686	\$ 78,368
Lapsed Balances	<u>\$ 66,076</u>	<u>\$ 59,314</u>	<u>\$ 27,932</u>
<u>Capital Litigation Trust Fund - 614</u>			
Appropriations (Net of Transfers)	\$ 2,728,000	\$ 2,627,675	\$ 2,465,471
<u>Expenditures</u>			
Expenses Incurred in Providing Assistance to Trial Attorneys Under Item (c)(5) of Section 10 of the State Appellate Defender Act	\$ 2,522,781	\$ 2,317,905	\$ 2,112,943
Lapsed Balances	<u>\$ 205,219</u>	<u>\$ 309,770</u>	<u>\$ 352,528</u>
<u>TOTAL - ALL APPROPRIATED FUNDS</u>			
Appropriations (Net Of Transfers)	\$ 22,481,263	\$ 21,823,909	\$ 20,145,071
Total Expenditures	\$ 20,813,544	\$ 20,637,716	\$ 18,326,246
Lapsed Balances	<u>\$ 1,667,719</u>	<u>\$ 1,186,193</u>	<u>\$ 1,818,825</u>

Note: The Agency did not make any efficiency initiative payments during FY04.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2004	2003	2002
	P.A. 93-0064	P.A. 92-0538	P.A. 92-0008
<hr/>			
<u>NON-APPROPRIATED FUNDS</u>			
<u>State Appellate Defender Federal Trust Fund-117</u>			
Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority	\$ 75,560	\$ 32,346	\$ 23,999
	<hr/>	<hr/>	<hr/>
<u>State Appellate Defender Special State Projects Fund - 361</u>			
Refund of Unused State Matching Funds to the Illinois Criminal Justice Information Authority	\$ 39	\$ 0	\$ 2,091
	<hr/>	<hr/>	<hr/>
TOTAL - ALL NON-APPROPRIATED FUNDS	\$ 75,599	\$ 32,346	\$ 26,090
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Note: The Agency did not make any efficiency initiative payments during FY04.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2004

	Equipment
Balance at July 1, 2002	\$ 2,497,481
Additions	330,745
Deletions	20,521
Net Transfers	(231,262)
Balance at June 30, 2003	\$ 2,576,443
Balance at July 1, 2003	\$ 2,576,443
Additions	115,641
Deletions	40,640
Net Transfers	(10,974)
Balance at June 30, 2004	\$ 2,640,470

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Miscellaneous Receipts	\$ 274	\$ 154	\$ 152
Prior Year Refunds	<u>4,680</u>	<u>153</u>	<u>1,280</u>
TOTAL	<u>\$ 4,954</u>	<u>\$ 307</u>	<u>\$ 1,432</u>
<u>State Appellate Defender Federal Trust Fund - 117</u>			
US Department of Justice - Illinois Criminal Justice Information Authority	<u>\$ 339,593</u>	<u>\$ 420,866</u>	<u>\$ 258,765</u>
TOTAL	<u>\$ 339,593</u>	<u>\$ 420,866</u>	<u>\$ 258,765</u>
<u>State Appellate Defender Special State Projects Fund - 361</u>			
Illinois Criminal Justice Information Authority	<u>\$ 159,381</u>	<u>\$ 160,372</u>	<u>\$ 78,967</u>
TOTAL	<u>\$ 159,381</u>	<u>\$ 160,372</u>	<u>\$ 78,967</u>
<u>Capital Litigation Trust Fund - 614</u>			
Miscellaneous Receipts	\$ 8	\$ 33	\$ 25
Prior Year Refunds	<u>4,381</u>	<u>81</u>	<u>628</u>
TOTAL	<u>\$ 4,389</u>	<u>\$ 114</u>	<u>\$ 653</u>
TOTAL RECEIPTS - ALL FUNDS	<u><u>\$ 508,317</u></u>	<u><u>\$ 581,659</u></u>	<u><u>\$ 339,817</u></u>

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER**

For the Years Ended June 30,

General Revenue Fund - 001

	2004	2003
Receipts per Department records	\$ 4,954	\$ 307
Add: deposits in transit, beginning of year	0	0
Less: deposits in transit, end of year	0	0
Deposits recorded by Comptroller	\$ 4,954	\$ 307

State Appellate Defender Federal Trust Fund - 117

Receipts per Department records	\$ 339,593	\$ 420,866
Add: deposits in transit, beginning of year	0	0
Less: deposits in transit, end of year	0	0
Deposits recorded by Comptroller	\$ 339,593	\$ 420,866

State Appellate Defender Special State Projects Fund - 361

Receipts per Department records	\$ 159,381	\$ 160,372
Add: deposits in transit, beginning of year	0	0
Less: deposits in transit, end of year	0	0
Deposits recorded by Comptroller	\$ 159,381	\$ 160,372

Capital Litigation Trust Fund - 614

Receipts per Department records	\$ 4,389	\$ 114
Add: deposits in transit, beginning of year	0	0
Less: deposits in transit, end of year	0	0
Deposits recorded by Comptroller	\$ 4,389	\$ 114

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2004

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004

GENERAL REVENUE FUND (001)-General Operations

Equipment

The decrease in FY04 expenditures was due to the need to purchase large quantities of computers and equipment in FY03 that were not necessary in FY04.

Intern Program

The significant decrease in FY04 was due to the agency only receiving funding to complete the intern program that began in May 2003 and was scheduled to end July/August 2003.

Expungement Information Program

The increase in FY04 was due to the establishment of the expungement information program. Effective January 1, 2004, people with qualifying arrests and convictions may petition the court of their sentencing county for an expungement or a sealing of their records. This Agency has the responsibility to disseminate the appropriate information to the public.

GENERAL REVENUE FUND (001)-Capital Litigation Division

State Contribution to State Employees Retirement System

The decrease in FY04 is due to the changes in employer contribution to the State Employee Retirement System (SERS). Public Act 93-0665, states that no payment of salary will include an employer contribution to SERS.

Contractual Services

Due to the commutation of death penalty cases in FY03, the panel attorney program was no longer needed and funding was not requested in FY04.

Travel

The decrease in FY04 travel was due to the budget being reduced by 34% in direct relation to the commutation of death penalty cases in FY03.

Equipment

The increase in FY04 was due to the agency purchasing 13 new computers to replace older computers.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2004

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004 (Continued)

Telecommunications

The decrease in FY04 telecommunications expenditures was due to the budget for this division being reduced by 34% in direct relation to the commutation of death penalty cases in FY03, and the subsequent reduction in collect calls taken from clients.

STATE APPELLATE DEFENDER FEDERAL TRUST FUND (117)

Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority (ICJIA)

In FY03, the agency began to refund unexpended grant funds. Refunds are made after the grant has ended and the close-out documents have been submitted. After ICJIA approves these documents, they send a letter requesting any unexpended funds be returned. An invoice-voucher is then processed. In FY04, the agency had fewer expenditures; therefore, there were more refunds of unexpended grant funds.

STATE APPELLATE DEFENDER SPECIAL STATE PROJECTS FUND (361)

Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders

In FY04, there was a decrease in expenditures of \$28,480 as compared to FY03. The remaining portion was used in the beginning of FY05.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2004

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2002 AND 2003

GENERAL REVENUE FUND (001)-General Operations

Personal Services, Employee Retirement Contributions paid by Employer, State Contribution to State Employees' Retirement System, and State Contribution to Social Security

The increase was due to the expansion of the 1st District office, 45 new staff were hired in FY03. These positions were filled in January 2003, and the staff hired in January 2002 were fully funded in FY03. In addition, there was an increase in State Paid Retirement from 10.6% to 13.4%.

Equipment

Equipment expenditures decreased in FY03 due to the agency purchasing new furniture and equipment for approximately 90 staff for the expansion of the 1st district office. In FY03, the agency only required purchases of new furniture and equipment for 45 new staff as the second phase of the expansion.

Telecommunications

The decrease in FY03 is in direct relation to the expansion of the 1st district office and the agency ran phone lines and data lines for the current staff (FY02 hires (55) and FY03 hires (45)). There were approximately 150 phone lines and 175 data lines. Because expenses related to telecommunications were primarily incurred in FY02, there were no additional costs associated with the new staff hired in FY03.

Intern Program

The increase was due to the expansion in the Chicago Office. The agency was able to budget and hire four additional law students, which were employed in the Chicago Office at \$650 per week for 10 weeks.

GENERAL REVENUE FUND (001)-Capital Litigation Division

Travel

The decrease in FY03 is due to the commutation of death penalty cases handled by this division, therefore creating a decrease in travel expenditures.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2004

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2002 AND 2003 (Continued)

STATE APPELLATE DEFENDER FEDERAL TRUST FUND (117)

Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders

In FY03, the agency received the new Rural Defender Services Program that allowed the agency to pay experts at the request of public defenders in counties of less than a 200,000 population.

Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority (ICJIA)

In FY03, the agency began to refund unexpended grant funds. Refunds are made after the grant has ended and the close-out documents have been submitted. After ICJIA approved these documents, they send a letter requesting any unexpended funds be returned. An invoice-voucher was then processed.

STATE APPELLATE DEFENDER SPECIAL STATE PROJECTS FUND (361)

Expenses Related to Federally Assisted Programs to Work on Drug and Violent Crimes Appeals Cases to Which the Agency is Appointed and to Provide Statewide Training to Illinois Public Defenders

In FY03, the agency received the new Rural Defender Services Program that allowed the agency to pay experts at the request of public defenders in counties of less than a 200,000 population.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN
FISCAL YEARS 2002 AND 2003**

State Appellate Defender Federal Trust Fund – 117

US Department of Justice – Illinois Criminal Justice Information Authority

The increase was due to a new grant in FY03, Specialized Appeals Unit, which had federal funds of \$237,000 and State matching of \$79,000.

State Appellate Defender Special State Projects Fund – 361

Illinois Criminal Justice Information Authority

The increase was due to a new grant in FY03, Specialized Appeals Unit, which had federal funds of \$237,000 and State matching of \$79,000.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2004

FISCAL YEAR 2004

GENERAL REVENUE FUND (001)-General Operations

Commodities

The purchases made in lapse period were to replenish the print cartridges and office supplies for the district office.

FISCAL YEAR 2003

GENERAL REVENUE FUND (001)-General Operations

Contractual Services

During the lapse period, panel attorneys submitted final expenditures for panel work completed. Costs of \$12,975 were also incurred for the installation of a case tracking system for this division.

Travel

Travel vouchers were submitted before June 30, 2003, but not paid until July.

Printing

Paper was ordered and received in June, but not invoiced and paid until July.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF OPERATIONS

AGENCY FUNCTIONS AND PLANNING PROGRAM

FUNCTIONS

The Office of the State Appellate Defender (Office) was created on August 18, 1972 through the State Appellate Defender Act (725 ILCS 105/10). The primary function of the Office is to represent indigent persons on appeal in criminal cases when appointed by the Illinois Supreme Court, the Appellate Court, or the Circuit Court.

Mr. Theodore A. Gottfried is the State Appellate Defender and was appointed in December 1972 and has been reappointed by the Illinois Supreme Court every four years thereafter.

The Office is comprised of the following district offices and special units:

Administrative Office State Appellate Defender Theodore Gottfried 400 South Ninth Street Suite 201 Springfield, Illinois	First District Office Deputy Defender Michael Pelletier 203 N. LaSalle, 24 th Floor Chicago, Illinois	Second District Office Deputy Defender G. Joseph Weller 2010 Larkin Avenue Elgin, Illinois
Third District Office Deputy Defender Robert Agostinelli 1100 Columbus St. Ottawa, Illinois	Fourth District Office Deputy Defender Daniel Yuhas 400 South Ninth Street Suite 102 Springfield, Illinois	Fifth District Office Deputy Defender Daniel Kirwan 730 East Illinois Highway 15 Suite 1 Mount Vernon, Illinois
Supreme Court Unit Deputy Defender Charles Schiedel 400 South Ninth Street Suite 101 Springfield, Illinois 600 West Jackson Blvd. Suite 600 Chicago, Illinois	Capital Litigation Division Deputy Defender Anna Ahronheim 600 West Jackson Blvd. Suite 600 Chicago, Illinois	Death Penalty Trial Assistance Deputy Defender Stephen Richards 400 South Ninth Street Suite 100 Springfield, Illinois 600 West Jackson Blvd. Suite 610 Chicago, Illinois 300 West Main, Suite 500

Belleville, Illinois
STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
ANALYSIS OF OPERATIONS

The main responsibility of the Supreme Court Unit is to represent defendants in death penalty cases on appeal. The Capital Litigation Division is responsible for recruiting and providing attorneys to represent defendants in post conviction capital cases. Most of the Capital Litigation Division's 72 clients are former death-row inmates whose death sentences were commuted from death to life in January 2003 by former Governor George Ryan. The Death Penalty Trial Assistance Office ensures that indigent defendants facing the death penalty receive the assistance of competent attorneys with resources to properly investigate and defend their cases at trial and sentencing.

The First District Office relocated in January 2002 to accommodate the expansion necessary for the Office to handle the indigent criminal appeals in Cook County. In January 2003 the expansion of the First District Office was completed. The Office is now handling all the Cook County indigent appeals.

PLANNING PROGRAM

The Office's formal planning program is limited because its activities throughout the year are contingent upon the number of appeals cases to which they are appointed. The Office's mission is to provide each client appointed by the Courts with high quality legal services and maintain a staff that is dedicated to its clients' interests and improvement of the criminal justice system.

The Office conducts much of its planning in conjunction with the budget process. Deputy Defenders from each division participate in planning and executing their office's budget. The Chief Fiscal Officer prepares and monitors the agency-wide budget using this information. The State Appellate Defender advises on and approves the budget. The State Appellate Defender holds bi-monthly meetings with the Deputy Defenders to assess the budget, monitor caseload progress, and to ensure that each division is operating effectively. The Office has documented policies and procedures to ensure attorneys are achieving minimum standards of quality and productivity.

The Office monitors the caseloads handled by the courts and maintains statistical records of all cases handled by each district office, both as a historical record and as a guideline for future expected activity.

BOARD OF COMMISSIONERS

The Office has a Board of Commissioners who meet semi-annually. The Board approves the Office's operational budget and the number of employees. The Board also advises and recommends policies for the operation of the Office. The members of the Board as of June 30, 2004 were:

- Scott Turow, Chairman
- Honorable Thomas E. Callum
- Honorable Mel R. Jiganti
- David Andich
- Honorable M. Carol Pope
- Edwin A. Burnette

- Honorable Thomas R. Rakowski
- Jack P. Rimland
- Honorable E. Kyle Vantrease
- Michael B. Metnick

AUDITORS' ASSESSMENT

The Office's planning program appears adequate for meeting its statutorily defined functions.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30,

AVERAGE NUMBER OF EMPLOYEES

The average number of personnel employed by the districts within the Office of the State Appellate Defender was as follows:

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Administrative Office	15	15	12
First District Office	120	100 *	60
Second District Office	20	20	22
Third District Office	18	18	18
Fourth District Office	23	22	21
Fifth District Office	14	16	15
Supreme Court Unit	9	8	9
Capital Litigation Division	14	18	18
Death Penalty Trial Assistance	28	27	25
Expungement Program	2	0	0
Total	<u>263</u>	<u>244</u>	<u>200</u>

* A large increase in personnel in 2003 was due to the expansion of the 1st District Office to handle all indigent criminal appeals in Cook County.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Years Ended June 30,

Caseload Activity

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Cases Pending at Beginning of Year	4,666	4,467	4,024
<u>Plus Cases:</u>			
Appointed	3,278	2,951	2,568
Re-opened	37	40	11
<u>Less Cases:</u>			
Closed	(3,046)	(2,652)	(2,028)
Consolidated	(78)	(126)	(108)
Auditor Adjustment Due to Rounding	<u>(3)</u>	<u>(14)</u>	<u> </u>
Cases Pending at Year-end	<u>4,854</u>	<u>4,666</u>	<u>4,467</u>
Average Cost per Case Closed	<u><u>\$6,804</u></u>	<u><u>\$7,690</u></u>	<u><u>\$8,597</u></u>

Average cost per case closed calculated as total non-capitalized expenditures divided by the number of cases closed during the fiscal year.

STATE OF ILLINOIS
OFFICE OF THE STATE APPELLATE DEFENDER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Years Ended June 30,

Briefs Filed

The following presents the number and type of briefs filed by the Office of the State Appellate Defender.

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Number of Original Briefs	1,599	1,618	1,572
Number of Anders Briefs	335	373	320
Number of Death Penalty Briefs	2	7	11
Motions to Withdraw/Dismiss Filed	552	492	404
Summary Motions Filed	<u>167</u>	<u>171</u>	<u>100</u>
Total	<u><u>2,655</u></u>	<u><u>2,661</u></u>	<u><u>2,407</u></u>