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OFFICE OF THE STATE APPELLATE DEFENDER
Administrative Office

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THEODORE A. GOTTFRIED
APPELLATE DEFENDER

DAVID P. BERGSCHNEIDER
LEGAL DIRECTOR

April 23, 2007

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash
Springfield IL 62703-3154

Dear Mr. Holland:

An evaluation of the internal fiscal and administrative controls of the Office of the State Appellate Defender in effect during the reporting period of July 1, 2006 - June 30, 2007 was by completing the Internal Control Review Checklist established by the Comptroller.

The objectives of the system of the internal fiscal and administrative controls of the Office of the State Appellate Defender are to provide reasonable assurance that:

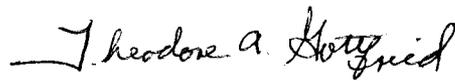
1. Resources are utilized efficiently, effectively, and in compliance with applicable law;
2. Obligations and costs are in compliance with applicable law;
3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;
4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

The concept of reasonable assurance recognizes that the cost of inherent control should not exceed the benefits expected to derived therefrom, and that the benefits consist of reductions in the risks of failing to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors.

Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

The systems of internal fiscal and administrative controls of the Office of the State Appellate Defender comply the intent of this Act.

Sincerely,

A handwritten signature in black ink that reads "Theodore A. Gottfried". The signature is written in a cursive style with a prominent initial "T".

Theodore A. Gottfried
State Appellate Defender