

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

For the Two Years Ended June 30, 2014

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014

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STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014

**AGENCY OFFICIALS**

State Appellate Defender	Michael J. Pelletier
Deputy State Appellate Defender	David P. Bergschneider
Deputy State Appellate Defender	James E. Chadd
Chief Fiscal Officer/Human Resource Director	Tonya Janecek

Agency administrative office is located at:

400 W. Monroe  
Suite 202  
Springfield, Illinois 62705-5240



**OFFICE OF THE STATE APPELLATE DEFENDER  
ADMINISTRATIVE OFFICE**

400 West Monroe • Suite 202  
PO Box 5240  
Springfield, Illinois 62705-5240  
Telephone: 217/782-7203 • Fax: 217/782-5385  
www.illinois.gov/osad/ • E-mail: osad@osad.state.il.us

**MICHAEL J. PELLETIER**  
STATE APPELLATE DEFENDER

**DAVID P. BERGSCHNEIDER**  
**JAMES E. CHADD**  
DEPUTY STATE APPELLATE DEFENDERS

**LAURA A. WEILER**  
DIRECTOR OF TRAINING

MANAGEMENT ASSERTION LETTER

March 31, 2015

**AGENCY OFFICES:**

**FIRST JUDICIAL DISTRICT**  
203 North LaSalle Street, 24th Floor  
Chicago, IL 60601  
(312) 814-5472  
1stDistrict@osad.state.il.us

**SECOND JUDICIAL DISTRICT**  
One Douglas Avenue  
2nd Floor  
Elgin, IL 60120  
(847) 695-8822  
2ndDistrict@osad.state.il.us

**THIRD JUDICIAL DISTRICT**  
1100 Columbus Street  
Ottawa, IL 61350  
(815) 434-5531  
3rdDistrict@osad.state.il.us

**FOURTH JUDICIAL DISTRICT**  
400 West Monroe Street, 3rd Floor  
Springfield, IL 62704  
(217) 782-3654  
4thDistrict@osad.state.il.us

**FIFTH JUDICIAL DISTRICT**  
909 Water Tower Circle  
Mt. Vernon, IL 62864  
(618) 244-3466  
5thDistrict@osad.state.il.us

**EXPUNGEMENT UNIT**  
PO Box 5240  
Springfield, IL 62705-5240  
(866) 787-1776  
Expungement@osad.state.il.us

Honorable William G. Holland  
Auditor General  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703

Dear Mr. Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Office of the State Appellate Defender (Office). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following assertions during the two-year period ended June 30, 2014. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2013, the Office has materially complied with the assertions below.

- 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. 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.

Yours truly,

Office of the State Appellate Defender



---

(Michael J. Pellefer, State Appellate Defender)



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(Tonya Janecek, Chief Fiscal Officer)

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014

**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.

**ACCOUNTANT'S REPORT**

The Independent Accountant's 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>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	1

**EXIT CONFERENCE**

The Office waived an exit conference in correspondence dated March 16, 2015.

SPRINGFIELD OFFICE:  
ILES PARK PLAZA  
740 EAST ASH • 62703-3154  
PHONE: 217/782-6046  
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FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:  
MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S 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 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, 2014. 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. 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.

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 listed in the first paragraph of this report 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014.

### **Internal Control**

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Office's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances 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, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

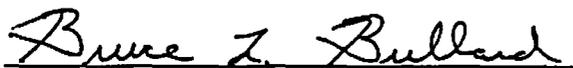
As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

**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 for the years ended June 30, 2014 and June 30, 2013 in Schedules 1 through 8 and the Analysis of Operations Section 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 June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Office management, and the State Appellate Defender's Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois

March 31, 2015

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014

**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 Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2014
  - Schedule of Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2013
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and 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 (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - Average Number of Employees (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After <u>Transfers</u> )	Expenditures Through <u>6/30/14</u>	Lapse Period Expenditures <u>7/01-8/31/14</u>	Total <u>Expenditures</u>	Balances <u>Lapsed</u>
<u>Public Act 98-0050</u>	\$ 15,400,000	\$ 14,972,786	\$ 1,412	\$ 14,974,198	\$ 425,802
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	1,076,100	1,074,829	108	1,074,937	1,163
State Contributions to Social Security	2,079,000	2,031,239	40,089	2,071,328	7,672
Contractual Services	60,000	50,694	5,418	56,112	3,888
Travel	44,000	35,256	2,035	37,291	6,709
Commodities	30,000	25,222	1,472	26,694	3,306
Printing	56,000	37,563	18,047	55,610	390
Equipment	945,500	764,915	173,971	938,886	6,614
Electronic Data Processing	161,000	148,900	11,804	160,704	296
Telecommunications	175,000	170,311	1,696	172,007	2,993
Expungement Program	63,000	58,082	4,918	63,000	-
Public Defender Training Program					
State Matching Portion: Expense Related to					
Federally Assisted Programs to Work on Systemic	60,000	51,198	-	51,198	8,802
Sentencing Issues Appeals Cases					
Subtotal - Fund 001	<u>\$ 20,149,600</u>	<u>\$ 19,420,995</u>	<u>\$ 260,970</u>	<u>\$ 19,681,965</u>	<u>\$ 467,635</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After <u>Transfers</u> )	Expenditures Through <u>6/30/14</u>	Lapse Period Expenditures <u>7/01-8/31/14</u>	Total <u>Expenditures</u>	Balances <u>Lapsed</u>
<u>Public Act 98-0050</u>					
<u>STATE APPELLATE DEFENDER FEDERAL TRUST FUND - 117</u>					
Federal Portion: Expenses Related to Federally Assisted Programs to Work on Systematic Sentencing Issues Appeals Cases	\$ 200,000	\$ 143,835	\$ -	\$ 143,835	\$ 56,165
Subtotal - Fund 117	<u>\$ 200,000</u>	<u>\$ 143,835</u>	<u>\$ -</u>	<u>\$ 143,835</u>	<u>\$ 56,165</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 20,349,600</u>	<u>\$ 19,564,830</u>	<u>\$ 260,970</u>	<u>\$ 19,825,800</u>	<u>\$ 523,800</u>
<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	\$ 3,810	\$ 3,810	\$ -	\$ 3,810	
Subtotal - Fund 117	<u>\$ 3,810</u>	<u>\$ 3,810</u>	<u>\$ -</u>	<u>\$ 3,810</u>	
<b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>	<u>\$ 3,810</u>	<u>\$ 3,810</u>	<u>\$ -</u>	<u>\$ 3,810</u>	
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 19,568,640</u>	<u>\$ 19,568,640</u>	<u>\$ 260,970</u>	<u>\$ 19,829,610</u>	

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Office records and have been reconciled to records of the State Comptroller.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net After <u>Transfers</u> )	Expenditures Through <u>6/30/13</u>	Lapse Period Expenditures <u>7/01-8/31/13</u>	Total <u>Expenditures</u>	Balances <u>Lapsed</u>
<u>Public Act 97-0731</u>	\$ 15,587,600	\$ 15,037,206	\$ 35,761	\$ 15,072,967	\$ 514,633
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	1,099,200	1,092,546	2,736	1,095,282	3,918
State Contributions to Social Security	2,047,100	1,952,480	36,122	1,988,602	58,498
Contractual Services	40,500	32,968	304	33,272	7,228
Travel	40,900	31,331	3,602	34,933	5,967
Commodities	41,400	31,998	2,889	34,887	6,513
Printing	107,900	70,577	33,166	103,743	4,157
Equipment	930,000	795,886	106,601	902,487	27,513
Electronic Data Processing	151,200	128,307	12,220	140,527	10,673
Telecommunications	227,600	159,951	5,477	165,428	62,172
Expungement Program	63,000	61,924	65	61,989	1,011
Public Defender Training Program					
State Matching Portion: Expense Related to					
Federally Assisted Programs to Work on Systemic	65,000	62,711	-	62,711	2,289
Sentencing Issues Appeals Cases					
Subtotal - Fund 001	<u>\$ 20,401,400</u>	<u>\$ 19,457,885</u>	<u>\$ 238,943</u>	<u>\$ 19,696,828</u>	<u>\$ 704,572</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net After <u>Transfers</u> )	Expenditures Through <u>6/30/13</u>	Lapse Period Expenditures <u>7/01-8/31/13</u>	Total <u>Expenditures</u>	Balances <u>Lapsed</u>
<u>Public Act 97-0731</u>					
<u>STATE APPELLATE DEFENDER FEDERAL TRUST FUND - 117</u>					
Federal Portion: Expenses Related to Federally Assisted Programs to Work on Systematic Sentencing Issues Appeals Cases	\$ 210,000	\$ 138,606	\$ -	\$ 138,606	\$ 71,394
Subtotal - Fund 117	\$ 210,000	\$ 138,606	\$ -	\$ 138,606	\$ 71,394
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<b>\$ 20,611,400</b>	<b>\$ 19,596,491</b>	<b>\$ 238,943</b>	<b>\$ 19,835,434</b>	<b>\$ 775,966</b>
<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	\$ 5,999	\$ 5,999	\$ -	\$ 5,999	
Subtotal - Fund 117	\$ 5,999	\$ 5,999	\$ -	\$ 5,999	
<b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>	<b>\$ 5,999</b>	<b>\$ 5,999</b>	<b>\$ -</b>	<b>\$ 5,999</b>	
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 19,602,490</b>	<b>\$ 19,602,490</b>	<b>\$ 238,943</b>	<b>\$ 19,841,433</b>	

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Office records and have been reconciled to records of the State Comptroller.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

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, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0063
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Appropriations (Net After Transfers)	\$ 20,149,600	\$ 20,401,400	\$ 21,475,100
Expenditures			
General Operations:			
Personal Services	\$ 14,974,198	\$ 15,072,967	\$ 14,769,853
State Contributions to Social Security	1,074,937	1,095,282	1,071,794
Contractual Services	2,071,328	1,988,602	2,115,976
Travel	56,112	33,272	66,629
Commodities	37,291	34,933	33,033
Printing	26,694	34,887	31,001
Equipment	55,610	103,743	58,164
Electronic Data Processing	938,886	902,487	793,879
Telecommunications	160,704	140,527	154,489
Expungement Program	172,007	165,428	217,298
Public Defender Training Program	63,000	61,989	64,151
State Matching Portion: Expenses Related to Federally Assisted Programs to Work on Systemic Sentencing Issues Appeals Cases	51,198	62,711	63,969
Total General Operations	\$ 19,681,965	\$ 19,696,828	\$ 19,440,236
Post Conviction Unit:			
Personal Services	\$ -	\$ -	\$ 468,322
State Contributions to Social Security	-	-	33,520
Contractual Services	-	-	110,888
Travel	-	-	2,107
Commodities	-	-	875
Printing	-	-	670
Equipment	-	-	58
Electronic Data Processing	-	-	10,683
Telecommunications	-	-	6,304
Total Post Conviction Unit	\$ -	\$ -	\$ 633,427
Total Expenditures - Fund 001	\$ 19,681,965	\$ 19,696,828	\$ 20,073,663
Lapsed Balances	\$ 467,635	\$ 704,572	\$ 1,401,437

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, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0063
<b>State Appellate Defender Federal Trust Fund -117</b>			
Appropriations (Net After Transfers)	\$ 200,000	\$ 210,000	\$ 210,000
Expenditures			
Federal Portion:			
Expenses Related to Federally Assisted Programs to Work on Systemic Sentencing Issues Appeals Cases	\$ 143,835	\$ 138,606	\$ 197,191
Lapsed Balances	\$ 56,165	\$ 71,394	\$ 12,809
<b>TOTAL ALL APPROPRIATED FUNDS</b>			
Appropriations (Net After Transfers)	\$ 20,349,600	\$ 20,611,400	\$ 21,685,100
Total Expenditures	\$ 19,825,800	\$ 19,835,434	\$ 20,270,854
Lapsed Balances	\$ 523,800	\$ 775,966	\$ 1,414,246
<b>NON-APPROPRIATED FUND</b>			
<b>State Appellate Defender Federal Trust Fund -117</b>			
Refund of Unused Federal Funds to the Illinois Criminal Justice Information Authority	\$ 3,810	\$ 5,999	\$ 2,946
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditures	\$ 19,829,610	\$ 19,841,433	\$ 20,273,800

Note 1: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

Note 3: Expenditures and lapsed balances for FY12 do not reflect interest payments approved by the Office and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2014

Balance at July 1, 2012	\$ 2,265,103
Additions	261,818
Deletions	(72,170)
Net Transfers	<u>(49,209)</u>
Balance at June 30, 2013	<u>\$ 2,405,542</u>
Balance at July 1, 2013	\$ 2,405,542
Additions	186,693
Deletions	(7,521)
Net Transfers	<u>(299,627)</u>
Balance at June 30, 2014	<u>\$ 2,285,087</u>

Note: The above schedule has been derived from Office 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 AND RECONCILIATION SCHEDULE OF  
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General Revenue Fund - 001</b>			
Miscellaneous Receipts	\$ 227	\$ 404	\$ 395
Prior Year Refunds	262	7,341	1,647
Total cash receipts per Office	<u>489</u>	<u>7,745</u>	<u>2,042</u>
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 489</u></u>	<u><u>\$ 7,745</u></u>	<u><u>\$ 2,042</u></u>
<b>State Appellate Defender Trust Fund - 117</b>			
U.S. Department of Justice - Illinois Criminal Justice Information Authority	<u>\$ 132,900</u>	<u>\$ 145,612</u>	<u>\$ 229,435</u>
Total cash receipts per Office	132,900	145,612	229,435
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 132,900</u></u>	<u><u>\$ 145,612</u></u>	<u><u>\$ 229,435</u></u>
<b>Grand Total All Funds</b>			
Total cash receipts per Office	\$ 133,389	\$ 153,357	\$ 231,477
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total cash receipts per State Comptroller's Records - All Funds	<u><u>\$ 133,389</u></u>	<u><u>\$ 153,357</u></u>	<u><u>\$ 231,477</u></u>

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2014

The following is a summary of explanations for significant variations in expenditures. Variations between fiscal years were considered significant if greater than \$10,000 and 20%.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013**

**General Revenue Fund (001)**

Travel

The increase was due to the State Appellate Defender sending employees to the National Legal Aid and Defender Conferences in FY14. Employees did not attend this Conference in FY13.

Equipment

The decrease was due to the State Appellate Defender replacing outdated office equipment and purchasing office furniture for the 3<sup>rd</sup> district office during an office relocation during FY13. Purchases of this type were not necessary during FY14.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012**

**General Revenue Fund (001)**

Travel

The decrease was due to a reduction in prison visits for cases and conference attendances by employees.

Equipment

The increase was due to the State Appellate Defender replacing outdated office equipment. Additionally, office furniture was purchased for the 3<sup>rd</sup> district office during an office relocation.

Expungement Program

The decrease was due to staff reductions in FY13 resulting in lower personnel services expenditures.

Post Conviction Unit

The decrease was due to the Post Conviction Programs ending in FY12.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2014

**State Appellate Defender Federal Trust Fund (117)**

Violent Crimes Appeals Unit - Federal Portion: Expenses Related to Federally Assisted Programs to Work Systemic Sentencing Issues Appeals Cases

The decrease was due to reduced federal funds received from the Illinois Criminal Justice Information Authority via an interagency agreement.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2014

The following is a summary of explanations for significant variations in receipts. Variations between fiscal years were considered significant if greater than \$1,000 and 20%.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013**

**General Revenue Fund – 001**

Prior Year Refunds

The decrease was due to the 1<sup>st</sup> Judicial District Office in Chicago receiving a real estate tax refund in FY13, which was not received in FY14.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2012**

**General Revenue Fund – 001**

Prior Year Refunds

The increase was due to the 1<sup>st</sup> Judicial District Office in Chicago receiving a real estate tax refund in FY13, which was not received in FY12.

**State Appellate Defender Federal Trust Fund - 117**

U.S. Department of Justice – Illinois Criminal Justice Information Authority (ICJIA)

The decrease was due to the timing of grant receipts received from ICJIA. Grant receipts are not received at regular intervals, leading to fluctuations in the amounts between years.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2014

The following is a summary of explanations for significant lapse period spending. Lapse period spending was considered significant if 20% or greater of total expenditures for the fiscal year occurred during the lapse period.

**FISCAL YEAR 2014**

**General Revenue Fund (001)**

Equipment

The Office purchased office equipment and library books late in the fiscal year. The related invoices were not received and processed until the lapse period.

**FISCAL YEAR 2013**

**General Revenue Fund (001)**

Equipment

The Office replaced office equipment and purchased office furniture for the 3<sup>rd</sup> district office during an office relocation late in the fiscal year. The related invoices were not received and processed until the lapse period.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2014

**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. Michael J. Pelletier is the State Appellate Defender and was appointed by the Illinois Supreme Court to serve his second four-year term, effective January 1, 2012.

The Office is comprised of the following district offices:

<b>Administrative Office</b> State Appellate Defender Michael Pelletier  400 W. Monroe Suite 202 Springfield, Illinois	<b>First District Office</b> Deputy Defender Alan D. Goldberg  203 N. LaSalle 24 <sup>th</sup> Floor Chicago, Illinois	<b>Second District Office</b> Deputy Defender Thomas A. Lilien  One Douglas Avenue Second Floor Elgin, Illinois
<b>Third District Office</b> Deputy Defender Peter A. Carusona  770 E. Etna Road Ottawa, Illinois	<b>Fourth District Office</b> Deputy Defender Jacqueline L. Bullard  400 W. Monroe Suite 303 Springfield, Illinois	<b>Fifth District Office</b> Deputy Defender Ellen J. Curry  909 Water Tower Circle Mt. Vernon, Illinois

In March 2011, Governor Pat Quinn signed legislation that abolished the death penalty in Illinois. In effect, the Supreme Court Unit, the Capital Trial Assistance Unit, and the Capital Post Conviction Unit offices were closed. The Supreme Court Unit was responsible for handling death penalty cases which were appealed directly from the Circuit Court to the Illinois Supreme Court. The Capital Trial Assistance Unit was to ensure that indigent defendants facing the death penalty receive the assistance of zealous, dedicated attorneys, armed with resources adequate to properly investigate and defend their cases at trial and at sentencing. The Capital Post Conviction Unit was responsible for providing trial and appellate representation in capital post-conviction proceedings. Each District Office, the Capital Post Conviction Unit (when in effect), the Supreme Court Unit (when in effect), and the Capital Trial Assistance Unit (when in effect) have a Deputy Defender who is responsible for the administration and supervision of that office. At the conclusion of FY12, on June 30, 2012, the unit was closed.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2014

**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 frequent 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 that meets 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, 2014 were:

Thomas M. Breen, Chairman  
Honorable Michael P. Toomin  
Peter Grometer  
Gary A. Dobbs  
Kim D. Campbell  
Honorable Dennis Middendorff  
Rebecca Janowitz  
Thomas F. Sullivan, Jr.  
Honorable Abishi C. Cunningham, Jr.

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**AVERAGE NUMBER OF EMPLOYEES**  
**(NOT EXAMINED)**  
For the Fiscal Years Ended June 30,

The following table, prepared from Office records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Division</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Administrative Office	14	15	14
First District Office	116	119	121
Second District Office	25	27	26
Third District Office	22	20	19
Fourth District Office	26	26	26
Fifth District Office	16	17	17
Capital Post Conviction Unit	-	-	8
Expungement Unit	1	2	3
IT Department	5	5	5
Total Average Full-Time Employees	<u>225</u>	<u>231</u>	<u>239</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE APPELLATE DEFENDER  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
**(NOT EXAMINED)**

For the Fiscal Years Ended June 30,

**Caseload Activity**

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Cases Pending at Beginning of Year	5,147	4,926	4,800
<u>Plus Cases:</u>			
Appointed	3,244	3,245	3,172
Re-opened	0	20	3
<u>Less Cases:</u>			
Closed	(2,952)	(3,044)	(3,049)
	<hr/>	<hr/>	<hr/>
Cases Pending at Year-end	<u>5,439</u>	<u>5,147</u>	<u>4,926</u>
Average Cost per Case Closed*	<u><u>\$6,649</u></u>	<u><u>\$6,441</u></u>	<u><u>\$6,587</u></u>

\*Average Cost per Case Closed is 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**  
**(NOT EXAMINED)**

For the Fiscal 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>2014</u>	<u>2013</u>	<u>2012</u>
Number of Original Briefs	1,460	1,645	1,747
Number of Anders Briefs	346	439	476
Motions to Withdraw/Dismiss Filed	530	513	520
Summary Motions Filed	<u>326</u>	<u>309</u>	<u>251</u>
Total	<u>2,662</u>	<u>2,906</u>	<u>2,994</u>