

REPORT DIGEST

**OFFICE OF THE STATE APPELLATE DEFENDER
FINANCIAL AND COMPLIANCE AUDIT
(In Accordance with the Single Audit Act of 1984 and
OMB Circular A-128)
FOR THE TWO YEARS ENDED JUNE 30, 1992**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report contains one compliance finding. The Agency is not in compliance with the State Property Control Act because of their failure to take an annual inventory of all equipment and file timely fixed asset reports with the State Comptroller.

Agency officials said they are in the process of establishing a schedule for a complete annual inventory of all equipment and will attempt to file reports with the Comptroller in a more timely manner.

AUDITORS' OPINION

Our auditors state that the June 30, 1992 financial statements of the Office of the State Appellate Defender are fairly presented. They also stated that the financial statements of the Office of the State Appellate Defender's Criminal Justice Act Grant as of, and for the year ended September 30, 1992, are fairly presented.

WILLIAM G. HOLLAND, Auditor General

WGH:TEE:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit findings 11

Repeated audit findings 10

Prior recommendations implemented or
or not repeated 04

SPECIAL ASSISTANT AUDITORS

Velma Butler & Company were our special assistant auditors for this audit.