



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR**

Compliance Examination  
 For the Two Years Ended June 30, 2016

Release Date: April 27, 2017

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>No Repeat Findings</b>			
Category 2:	2	0	2				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 0</b>							

**SYNOPSIS**

- **(16-01)** The Office did not ensure charges for legal services rendered to counties for labor relations work complied with the State’s Attorneys Appellate Prosecutor’s Act.

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).  
**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.  
**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

{Expenditures and Activity Measures are summarized on next page.}

**OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**  
**COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2016**

<b>EXPENDITURE STATISTICS</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Total Expenditures.....</b>	<b>\$ 8,828,636</b>	<b>\$ 10,943,504</b>	<b>\$ 12,002,284</b>
OPERATIONS TOTAL.....	\$ 8,777,210	\$ 8,958,068	\$ 9,890,659
% of Total Expenditures.....	99.4%	81.9%	82.4%
Personal Services.....	5,144,105	5,259,695	5,800,545
Other Payroll Costs (FICA, Retirement).....	976,484	853,081	1,045,725
All Other Operating Expenditures.....	2,656,621	2,845,292	3,044,389
AWARDS AND GRANTS.....	\$ 51,426	\$ 1,985,436	\$ 2,111,625
% of Total Expenditures.....	0.6%	18.1%	17.6%
<b>Total Receipts.....</b>	<b>\$ 3,548,582</b>	<b>\$ 3,628,761</b>	<b>\$ 3,153,035</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>66</b>	<b>70</b>	<b>76</b>
<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Number of drug-related cases opened.....	4,701	4,427	4,804
Percentage of drug-related cases resulting in convictions.....	86%	86%	85%
Number of criminal prosecution cases.....	758	762	813
Percentage of criminal prosecution cases resulting in convictions.....	86%	89%	90%
Number of legal documents filed and oral arguments conducted through the Appellate Brief Writing Program.....	1,507	1,644	1,750
Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant.....	265	277	264
<b>AGENCY DIRECTOR</b>			
During Examination Period: Mr. Patrick Delfino			
Currently: Mr. Patrick Delfino			

**FINDINGS, CONCLUSIONS, AND**  
**RECOMMENDATIONS**

**FAILURE TO PROPERLY CHARGE COUNTIES**

The Office of the State’s Attorneys Appellate Prosecutor (Office) did not ensure charges for legal services rendered to counties for labor relations work complied with the State’s Attorneys Appellate Prosecutor’s Act (Act).

The Act (725 ILCS 210/4.01) authorizes the Office to assist State’s Attorneys in the discharge of their duties under the Illinois Public Labor Relations Act (5 ILCS 315). In exchange, each county using these services must “reimburse the Office on pro-rated shares as determined by the [Board of Governors] based upon the population and number of labor relations cases of the participating counties.”

**Unable to support methodology for amounts charged to counties**

In order to test this statutory mandate, the auditors selected nine receipts for labor relations work, totaling \$40,261, and requested documentation for how the Office determined the amount charged to the counties. The Office was unable to provide support for its methodology for calculating the charge; therefore, the auditors were unable to determine if the Office’s billing for each county’s contributions for labor relations work complied with the Act (725 ILCS 210/4.01).

During the two years ended June 30, 2016, the Office collected \$319,093 from counties for labor relations work. (Finding 1, pages 10-11).

We recommended the Office implement controls to calculate the reimbursements due from the counties for labor relations work in accordance with the Act. We also recommended the Office retain documentation supporting its calculation of the amounts due from each county.

**Office accepted recommendation**

The Office accepted the recommendation and stated it will implement controls to fully comply with the provisions of this Act.

**OTHER FINDINGS**

The remaining findings pertain to inadequate controls over personal services and the Office’s postage inventory. We will review the Office’s progress towards the implementation of our recommendations in our next compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2016, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2016-001. Except for the noncompliance described in this finding, the accountants stated the Office complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

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BRUCE L. BULLARD  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:jv