

**STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2016

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

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

**AGENCY OFFICIALS**

Director	Mr. Patrick Delfino
Associate Director	Mr. Matthew Jones
Fiscal Officer	Ms. Gloria Mundy

The Office's administrative office is located at:

725 South Second Street  
Springfield, Illinois 62704



# STATE'S ATTORNEYS APPELLATE PROSECUTOR

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**PATRICK J. DELFINO**  
DIRECTOR

**JOSEPH P. BRUSCATO**  
CHAIRMAN

DEPUTY DIRECTORS

## MANAGEMENT ASSERTION LETTER

SECOND/THIRD DISTRICTS:  
LAWRENCE M. BAUER

FOURTH/FIFTH DISTRICTS:  
DAVID J. ROBINSON

BOARD OF GOVERNORS

FIRST DISTRICT:

KIM FOXX  
STATE'S ATTORNEY  
COOK COUNTY

SECOND DISTRICT:

JOSEPH P. BRUSCATO  
STATE'S ATTORNEY  
WINNEBAGO COUNTY

JOSEPH H. McMAHON  
STATE'S ATTORNEY  
KANE COUNTY

THIRD DISTRICT:

FOURTH DISTRICT:  
BEN GOETTEN  
STATE'S ATTORNEY  
JERSEY COUNTY

JOHN C. MILHISER  
STATE'S ATTORNEY  
SANGAMON COUNTY

FIFTH DISTRICT:

TYLER R. EDMONDS  
STATE'S ATTORNEY  
UNION COUNTY

JUSTIN HOOD  
STATE'S ATTORNEY  
HAMILTON COUNTY

BRENDAN F. KELLY  
STATE'S ATTORNEY  
ST. CLAIR COUNTY

[www.ilsaap.org](http://www.ilsaap.org)

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703

April 3, 2017

Auditor General Mautino:

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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor. 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance with the following assertions during the two-year period ended June 30, 2016. Based on this evaluation, we assert that during the years ended June 30, 2016, and June 30, 2015, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor has materially complied with the assertions below.

- A. The State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor on behalf of the State or held in trust by the State of Illinois, Office of the State's Attorneys Appellate Prosecutor have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

State of Illinois, Office of the State's Attorneys Appellate Prosecutor

**SIGNED ORIGINAL ON FILE**

Patrick Delfino, Director

**SIGNED ORIGINAL ON FILE**

Gloria Mundy, Chief Fiscal Officer

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

**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 or disclaimers, but does contain a qualified opinion on compliance and identifies a material weakness over internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report</u>
Findings	3	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2016-001	10	Failure to Properly Charge Counties	Material Weakness and Material Noncompliance
2016-002	12	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2016-003	15	Inadequate Controls over Postage Inventory	Significant Deficiency and Noncompliance

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

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on March 23, 2017.

Attending were:

Office of the State's Attorneys Appellate Prosecutor

Patrick Delfino, Director  
Gloria Mundy, Fiscal Officer  
Chad Hilligoss, Human Resources Officer  
Jessica Mitchell, Assistant Fiscal Officer  
Sarah Klein, Assistant Fiscal Officer  
Matt Richter, Contractor

Office of the Auditor General

Janis Van Durme, Audit Manager  
Kathy Lovejoy, Audit Manager  
Stacie Sherman, Audit Supervisor  
Christian Cortes, Auditor

The responses to the recommendations were provided by Gloria Mundy in a letter dated April 3, 2017.

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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's 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, 2016. The management of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance based on our examination.

- A. The State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor on behalf of the State or held in trust by the State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor'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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance with specified requirements.

As described in item 2016-001 in the accompanying schedule of findings, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor did not comply with requirements regarding obligating, expending, receiving, and using 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. As described in item 2016-001 in the accompanying schedule of findings, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor did not comply with requirements concerning the collection of State revenues and receipts and ensuring the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Office of the State's Attorneys Appellate Prosecutor to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2016. However, the results of our procedures disclosed other instances of noncompliance with the 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 and which are described in the accompanying schedule of findings as items 2016-002 and 2016-003.

### **Internal Control**

Management of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor'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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

*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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 2016-001 to be a material weakness.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2016-002 and 2016-003 to be significant deficiencies.

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

The State of Illinois, Office of the State's Attorneys Appellate Prosecutor's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's responses and, accordingly, we express no opinion on the responses.

### **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, 2016, and June 30, 2015, in Schedules 1 through 9 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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014, 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, and the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's Board of Governors and management, and is not intended to be and should not be used by anyone other than these specified parties.

**SIGNED ORIGINAL ON FILE**

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BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
April 3, 2017

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-001.     **FINDING**     (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).

During testing, the auditors noted 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."

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.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources. Additionally, the State Records Act (5 ILCS 160/8) requires the Office make and preserve adequate and proper records documenting the functions, policies, and procedures of the Office to protect the legal and financial rights of the State and of persons directly affected by the Office's activities.

Office management stated the issue noted was due to oversight.

Without providing complete and adequate documentation supporting the Office's calculation of amounts due for labor relations work, the Office was unable to demonstrate compliance with the Act. (Finding Code No. 2016-001)

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

**RECOMMENDATION**

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

**OFFICE RESPONSE**

This was simple oversight. The Office will implement controls to fully comply with the provisions of this Act.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-002.     **FINDING**     (Inadequate Controls over Personal Services)

The Office of the State's Attorneys Appellate Prosecutor (Office) did not have adequate controls over its personal services function.

During testing, the auditors noted the following payroll deduction weaknesses:

- Two of eight (25%) employees tested did not have signed withholding authorization forms on file at the Office for their union deductions.
- The Office failed to adjust the dues rate deduction for one of eight (13%) employees tested.

The State Salary and Annuity Withholding Act (5 ILCS 365/4) permits an employee to authorize a portion of their salary for payment to any labor organization as designated by the employee. The Statewide Accounting Management System (SAMS) Manual (Procedure 23.20.30) requires the employee to complete a Payroll Deduction Authorization Form for this type of deduction and the form must be kept on file by the Office.

- For one of eight (13%) employees tested, the Office submitted payroll vouchers indicating an employee was single for federal withholding when the Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Form C-25) indicated the employee was married.

The SAMS Manual (Procedure 23.20.05) requires the Office to keep on file for each employee the Form C-25. Using the Form C-25, the Office must calculate the amount of income tax to be withheld on each payroll voucher the Office submits to the Office of the State Comptroller for payment.

The SAMS Manual (Procedure 23.10.30) states the Office is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earnings, deductions, net pay, and other data reported on the payroll voucher.

STATE OF ILLINOIS  
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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

In addition, the auditors noted the following weaknesses over accrued leave time:

- Two of eight (25%) employees tested had taken leave time that was not entered into the Office's timekeeping system timely, which resulted in an overstatement of employee's accrued sick leave balance. The noted sick leave balances were adjusted 271 and 401 days late.

Good internal control includes ensuring accrued benefit time transactions are timely and accurately entered into the Office's records on a timely basis.

- One of eight (13%) employees tested used compensatory time, totaling 19 hours; however, the employee was not eligible to accrue compensatory time. In addition, the auditors were unable to determine if leave time was accrued and used with proper approvals, as the Office did not maintain documentation for accruals of compensatory time.

The Office's Employee Manual (Section VIII.D) states the only employees eligible for compensatory time are Collective Bargaining Unit legal secretaries, and all overtime worked must be approved by the Director.

Additionally, the auditors noted the following weaknesses over timekeeping:

- One of eight (13%) employees tested submitted a timesheet stating the employee had only worked for 6 ½ hours on a day, which left ½ hour unaccounted for by the employee.

The Office's Employee Manual (Section VIII.D) states employees must work a minimum of seven hours per day. A good internal control system includes ensuring employees work or use accrued benefit time for each day an employee is paid by the Office.

- One of 8 (13%) employees tested did not have sign-in/sign-out sheets that had the Deputy Director's signature acknowledging the attendance record for the employee was true and correct.

The Office's sign-in/sign-out sheets require the Deputy Director to sign the attendance record for each employee to attest that the attendance was true and correct to the best of their knowledge.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance the State's funds and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Further, the State Records Act (5 ILCS 160/8) requires the Office make and preserve adequate and proper records documenting the functions, policies, and procedures of the Office to protect the legal and financial rights of the State and of persons directly affected by the Office's activities.

Office management stated the issues noted above were due to human error.

Failure to exercise adequate internal control over personal services could result in inaccurate calculations of employee pay and withholding and subjects the State to unnecessary legal risks, increases the risk of the Office paying for services not rendered by its employees, and represents noncompliance with State laws and regulations. (Finding Code No. 2016-002)

**RECOMMENDATION**

We recommend the Office implement controls to ensure payroll deductions are properly supported and calculated, accrued leave balances are properly earned and transactions are timely and accurately recorded, and all timekeeping records are complete and properly documented.

**OFFICE RESPONSE**

This was a result of human error. The Office will ensure documentation is kept for all timekeeping and payroll issues.

STATE OF ILLINOIS  
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-003. **FINDING** (Inadequate Controls over Postage Inventory)

The Office of the State’s Attorneys Appellate Prosecutor (Office) did not have adequate controls over its postage inventory.

During testing, we noted the Office had approximately 1.5 years of postage inventory based on average usage over the examination period on hand at June 30, 2016. The auditors noted the following postage transactions during the examination period:

Fiscal Year 2015	
Beginning Balance:	\$ 541
Purchases:	12,879
Usage:	<u>(4,258)</u>
Ending Balance:	<u>\$ 9,162</u>
Fiscal Year 2016	
Beginning Balance:	\$ 9,162
Purchases:	6,749
Usage:	<u>(6,113)</u>
Ending Balance:	<u>\$ 9,798</u>

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide reasonable assurance resources are used efficiently and effectively. Further, good cash management controls include maintaining only the minimum inventory level needed to allow for continuing operations without experiencing a disturbance.

Office management stated they are unable to predict what mailings will be sent out during a given fiscal year as they often are required to send out large mailings with little notice.

Failure to properly monitor and establish a reasonable minimum inventory level of postage resulted in a reduction in cash available within the State Treasury to pay current costs and represents poor cash management practices. (Finding Code No. 2016-003)

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

**RECOMMENDATION**

We recommend the Office limit expenditures for postage to amounts needed for current operations. In determining amounts to expend for postage, the Office should take into account the amounts on hand.

**OFFICE RESPONSE**

This was due to human error. The Office often sends large mailings making it difficult to predict cost. The Office will re-evaluate the amount of postage needed for current operations.

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

**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 2016
  - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2015
  - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and Reconciliation 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 Accounts Receivable
  
- Analysis of Operations (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - Budget Impasse Disclosures (Not Examined)
  - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
  - Interest Costs on Fiscal Year 2016 Invoices (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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 9. 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'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

<u>Public Act 099-0524 &amp; Court-Ordered Expenditures</u>	Expenditure Authority (Net of Transfers)	Expenditures Through 6/30/16	Lapse Period Expenditures 7/01 - 8/31/16	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 4,921,050	\$ 4,534,801	\$ -	\$ 4,534,801	\$ 386,249
State Contribution to State					
Employees' Retirement System Pick Up	191,900	174,558	-	174,558	17,342
State Contribution to Social Security	360,036	325,879	-	325,879	34,157
Contractual Services:					
Other than Rental of Real Property	99,079	87,996	11,083	99,079	-
Tax Objection Casework	13,500	13,500	-	13,500	-
Rental of Real Property	161,500	161,500	-	161,500	-
Travel	8,756	8,756	-	8,756	-
Commodities	10,000	9,054	946	10,000	-
Printing	4,200	3,960	196	4,156	44
Equipment	-	-	-	-	-
Electronic Data Processing	979	979	-	979	-
Telecommunications	19,600	19,600	-	19,600	-
Operation of Automotive Equipment	9,800	9,800	-	9,800	-
Lump Sums - Continuing Legal Education	97,800	97,800	-	97,800	-
Lump Sums - Reducing Child Testifying Trauma Program	39,100	39,100	-	39,100	-
Lump Sums - State Matching Purposes	83,900	80,865	-	80,865	3,035
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Subtotal - Fund 001	<u>\$ 6,021,200</u>	<u>\$ 5,568,148</u>	<u>\$ 12,225</u>	<u>\$ 5,580,373</u>	<u>\$ 440,827</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

<u>Public Act 099-0524 &amp; Court-Ordered Expenditures</u>	Expenditure Authority (Net of Transfers)	Expenditures Through 6/30/16	Lapse Period Expenditures 7/01 - 8/31/16	Total Expenditures	Balances Lapsed
<u>SPECIAL FEDERAL GRANT PROJECT FUND - 090</u>					
Expenses for Federally-Assisted Programs	\$ 2,200,000	\$ 480,320	\$ 25,850	\$ 506,170	\$ 1,693,830
Subtotal - Fund 090	<u>\$ 2,200,000</u>	<u>\$ 480,320</u>	<u>\$ 25,850</u>	<u>\$ 506,170</u>	<u>\$ 1,693,830</u>
<u>STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745</u>					
Personal Services	\$ 1,200,200	\$ 609,304	\$ -	\$ 609,304	\$ 590,896
State Contribution to State Employees' Retirement System Pick Up	48,000	24,558	-	24,558	23,442
State Contribution to State Employees' Retirement System	547,300	279,947	-	279,947	267,353
State Contribution to Social Security	91,900	45,809	287	46,096	45,804
County Reimbursement to State for Group Insurance	333,500	125,446	-	125,446	208,054
Contractual Services:					
Other than Rental of Real Property	707,000	325,550	24,161	349,711	357,289
Tax Objection Casework	36,400	-	-	-	36,400
Rental of Real Property	138,400	-	-	-	138,400
Travel	15,500	11,597	1,095	12,692	2,808
Commodities	5,000	123	67	190	4,810
Printing	800	-	-	-	800
Equipment	2,200	177	-	177	2,023
Electronic Data Processing	2,400	-	-	-	2,400
Telecommunications	20,000	-	-	-	20,000
Operation of Automotive Equipment	6,500	4,582	-	4,582	1,918
Lump Sums - Law Intern Program	18,200	-	-	-	18,200
Subtotal - Fund 745	<u>\$ 3,173,300</u>	<u>\$ 1,427,093</u>	<u>\$ 25,610</u>	<u>\$ 1,452,703</u>	<u>\$ 1,720,597</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

<u>Public Act 099-0524 &amp; Court-Ordered Expenditures</u>	Expenditure Authority (Net of Transfers)	Expenditures Through 6/30/16	Lapse Period Expenditures 7/01 - 8/31/16	Total Expenditures	Balances Lapsed
<u>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</u>					
Personal Services	\$ 128,500	\$ -	\$ -	\$ -	\$ 128,500
State Contribution to State Employees' Retirement System Pick Up	5,200	-	-	-	5,200
State Contribution to State Employees' Retirement System	58,600	-	-	-	58,600
State Contribution to Social Security	9,800	-	-	-	9,800
Reimbursement to State for Group Insurance	23,000	-	-	-	23,000
Contractual Services	225,000	-	15,920	15,920	209,080
Subtotal - Fund 802	<u>\$ 450,100</u>	<u>\$ -</u>	<u>\$ 15,920</u>	<u>\$ 15,920</u>	<u>\$ 434,180</u>
<u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u>					
Continuing Legal Education	\$ 100	\$ -	\$ -	\$ -	\$ 100
Prosecution of and Training for Violent Crimes Grants to Cook County	150,000	-	51,426	51,426	98,574
Diversion Court Programs in Cook County	85,000	-	-	-	85,000
Subtotal - Fund 844	<u>\$ 235,100</u>	<u>\$ -</u>	<u>\$ 51,426</u>	<u>\$ 51,426</u>	<u>\$ 183,674</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

<u>Public Act 099-0524 &amp; Court-Ordered Expenditures</u>	Expenditure Authority (Net of Transfers)	Expenditures Through 6/30/16	Lapse Period Expenditures 7/01 - 8/31/16	Total Expenditures	Balances Lapsed
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 1,138,240	\$ 83,804	\$ 1,222,044	\$ 1,277,956
Subtotal - Fund 951	<u>\$ 2,500,000</u>	<u>\$ 1,138,240</u>	<u>\$ 83,804</u>	<u>\$ 1,222,044</u>	<u>\$ 1,277,956</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 14,579,700</u>	<u>\$ 8,613,801</u>	<u>\$ 214,835</u>	<u>\$ 8,828,636</u>	<u>\$ 5,751,064</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Office 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: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office's Fiscal Year 2015 aggregate total appropriation for Funds 001, 090, 745, and 951 was carried forward to become the Office's aggregate Fiscal Year 2016 expenditure authority for Funds 001, 090, 745, and 951. The aggregate appropriation amount, as opposed to the individual appropriations by line item after the appropriations rescission under Public Act 099-0001, was used by the Office because the Office's final Fiscal Year 2015 line items did not provide sufficient funding to pay the Office's payroll costs and resulted in transfers from various non-payroll line items to increase the Office's personal services line item. The Office determined its approach was consistent with both the intent of the Circuit Court of Cook County's order and the final amount appropriated to the Office by the General Assembly in Fiscal Year 2015. Finally, Public Act 099-0524 authorized appropriations in Funds 090, 745, 844, and 951 at the level from Fiscal Year 2015, so the Office's court-ordered expenditures were merged into the enacted appropriation within Funds 090, 745, 844, and 951. In addition, Public Act 099-0524 authorized appropriations for Fund 802.

Note 4: Public Act 099-0524 authorizes the Office to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures in Funds 090, 745, 802, 844, and 951. The Analysis of Operations section of this report at page 41 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office to be submitted against its Fiscal Year 2017 appropriations.

Note 5: The General Revenue Fund appropriations differ from Public Act 099-0001 because the Office had already incurred expenditures and encumbrances for these line items that exceeded Public Act 099-0001 by \$55,334 by the time the Public Act was enacted. As such, the Office of the Comptroller only reduced the Office's appropriation to the sum of those amounts.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>Public Acts 098-0681 and 099-0001</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 4,798,693	\$ 4,798,691	\$ -	\$ 4,798,691	\$ 2
State Contribution to State					
Employees' Retirement System Pick Up	189,701	189,700	-	189,700	1
State Contribution to Social Security	344,741	344,740	-	344,740	1
Contractual Services:					
Other than Rental of Real Property	224,869	201,512	20,629	222,141	2,728
Tax Objection Casework	13,809	13,800	9	13,809	-
Rental of Real Property	165,200	165,200	-	165,200	-
Travel	12,999	12,998	-	12,998	1
Commodities	10,163	10,163	-	10,163	-
Printing	4,061	4,061	-	4,061	-
Equipment	73	73	-	73	-
Electronic Data Processing	4,000	3,981	19	4,000	-
Telecommunications	20,000	20,000	-	20,000	-
Operation of Automotive Equipment	19,750	15,461	4,289	19,750	-
Lump Sums - Continuing Legal Education	99,901	99,900	-	99,900	1
Lump Sums - Reducing Child Testifying Trauma					
Program	39,674	39,673	-	39,673	1
Lump Sums - State Matching Purposes	83,900	76,968	-	76,968	6,932
Awards & Grants - Cook County Grant	2,000,000	1,385,689	553,155	1,938,844	61,156
	<u>2,000,000</u>	<u>1,385,689</u>	<u>553,155</u>	<u>1,938,844</u>	<u>61,156</u>
Subtotal - Fund 001	<u>\$ 8,031,534</u>	<u>\$ 7,382,610</u>	<u>\$ 578,101</u>	<u>\$ 7,960,711</u>	<u>\$ 70,823</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>Public Acts 098-0681 and 099-0001</u>					
<u>SPECIAL FEDERAL GRANT PROJECT FUND - 090</u>					
Expenses for Federally-Assisted Programs	\$ 2,200,000	\$ 483,534	\$ 25,850	\$ 509,384	\$ 1,690,616
Subtotal - Fund 090	<u>\$ 2,200,000</u>	<u>\$ 483,534</u>	<u>\$ 25,850</u>	<u>\$ 509,384</u>	<u>\$ 1,690,616</u>
<u>STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745</u>					
Personal Services	\$ 1,200,200	\$ 461,004	\$ -	\$ 461,004	\$ 739,196
State Contribution to State Employees' Retirement System Pick Up	36,700	18,018	-	18,018	18,682
State Contribution to State Employees' Retirement System	506,750	197,039	-	197,039	309,711
State Contribution to Social Security	91,900	34,645	-	34,645	57,255
County Reimbursement to State for Group Insurance	333,500	68,939	-	68,939	264,561
Contractual Services:					
Other than Rental of Real Property	707,000	186,169	49,528	235,697	471,303
Tax Objection Casework	36,400	23,072	-	23,072	13,328
Rental of Real Property	138,400	-	-	-	138,400
Travel	15,500	4,515	1,031	5,546	9,954
Commodities	5,000	1,984	-	1,984	3,016
Printing	800	-	-	-	800
Equipment	2,200	-	-	-	2,200
Electronic Data Processing	2,400	179	767	946	1,454
Telecommunications	20,000	-	4,279	4,279	15,721
Operation of Automotive Equipment	6,500	5,579	-	5,579	921
Lump Sums - Law Intern Program	18,200	1,568	1,967	3,535	14,665
Subtotal - Fund 745	<u>\$ 3,121,450</u>	<u>\$ 1,002,711</u>	<u>\$ 57,572</u>	<u>\$ 1,060,283</u>	<u>\$ 2,061,167</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>Public Acts 098-0681 and 099-0001</u>					
<u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u>					
Continuing Legal Education	\$ 100	\$ -	\$ -	\$ -	\$ 100
Prosecution of and Training for Violent Crimes					
Grants to Cook County	150,000	16,584	30,008	46,592	103,408
Diversion Court Programs in Cook County	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
Subtotal - Fund 844	<u>\$ 235,100</u>	<u>\$ 16,584</u>	<u>\$ 30,008</u>	<u>\$ 46,592</u>	<u>\$ 188,508</u>
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
Expenses for Drug Asset Forfeiture Procedure Act	<u>\$ 2,500,000</u>	<u>\$ 1,285,439</u>	<u>\$ 81,095</u>	<u>\$ 1,366,534</u>	<u>\$ 1,133,466</u>
Subtotal - Fund 951	<u>\$ 2,500,000</u>	<u>\$ 1,285,439</u>	<u>\$ 81,095</u>	<u>\$ 1,366,534</u>	<u>\$ 1,133,466</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 16,088,084</u>	<u>\$ 10,170,878</u>	<u>\$ 772,626</u>	<u>\$ 10,943,504</u>	<u>\$ 5,144,580</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of August 31, 2015, and have been reconciled to Office 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: On March 26, 2015, Public Act 099-0001 was signed into law, which reduced the Office's General Revenue Fund appropriations from \$8,159,500 to \$8,031,534.

Note 4: The General Revenue Fund appropriations differ from Public Act 099-0001 because the Office had already incurred expenditures and encumbrances for these line items that exceeded Public Act 099-0001 by \$55,334 by the time the Public Act was enacted. As such, the Office of the Comptroller only reduced the Office's appropriation to the sum of those amounts.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2016	2015	2014
	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 098-0681 P.A. 099-0001	P.A. 098-0050 P.A. 098-0591
<b>General Revenue Fund - 001</b>			
Appropriations (Net of Transfers)	\$ 6,021,200	\$ 8,031,534	\$ 8,159,500
Expenditures			
Personal Services	\$ 4,534,801	\$ 4,798,691	\$ 5,034,718
State Contribution to State			
Employees' Retirement System Pick Up	174,558	189,700	199,472
State Contribution to Social Security	325,879	344,740	359,056
Contractual Services:			
Other than Rental of Real Property	99,079	222,141	93,080
Tax Objection Casework	13,500	13,809	13,800
Rental of Real Property	161,500	165,200	166,407
Travel	8,756	12,998	8,993
Commodities	10,000	10,163	10,168
Printing	4,156	4,061	4,272
Equipment	-	73	1,041
Electronic Data Processing	979	4,000	1,000
Telecommunications	19,600	20,000	23,058
Operation of Automotive Equipment	9,800	19,750	9,981
Lump Sums - Continuing Legal Education	97,800	99,900	100,000
Lump Sums - Reducing Child Testifying Trauma Program	39,100	39,673	40,000
Lump Sums - State Matching Purposes	80,865	76,968	84,505
Awards and Grants - Cook County Grant	-	1,938,844	1,939,810
Total Expenditures	\$ 5,580,373	\$ 7,960,711	\$ 8,089,361
Lapsed Balances	\$ 440,827	\$ 70,823	\$ 70,139

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2016	2015	2014
	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 098-0681 P.A. 099-0001	P.A. 098-0050 P.A. 098-0591
<b>Special Federal Grant Project Fund - 090</b>			
Appropriations (Net of Transfers)	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Expenditures			
Expenses for Federally-Assisted Programs	\$ 506,170	\$ 509,384	\$ 529,847
Total Expenditures	\$ 506,170	\$ 509,384	\$ 529,847
Lapsed Balances	\$ 1,693,830	\$ 1,690,616	\$ 1,670,153
<b>State's Attorneys Appellate Prosecutor's County Fund - 745</b>			
Appropriations (Net of Transfers)	\$ 3,173,300	\$ 3,121,450	\$ 2,798,600
Expenditures			
Personal Services	\$ 609,304	\$ 461,004	\$ 765,827
State Contribution to State Employees' Retirement System Pick Up	24,558	18,018	22,738
State Contribution to State Employees' Retirement System	279,947	197,039	310,758
State Contribution to Social Security	46,096	34,645	55,050
County Reimbursement to State for Group Insurance	125,446	68,939	98,651
Contractual Services:			
Other than Rental of Real Property	349,711	235,697	333,773
Tax Objection Casework	-	23,072	36,400
Rental of Real Property	-	-	91,672
Travel	12,692	5,546	16,945
Commodities	190	1,984	392
Printing	-	-	284
Equipment	177	-	-
Electronic Data Processing	-	946	3,729
Telecommunications	-	4,279	10,679
Operation of Automotive Equipment	4,582	5,579	8,674
Lump Sums - Law Intern Program	-	3,535	18,569
Total Expenditures	\$ 1,452,703	\$ 1,060,283	\$ 1,774,141
Lapsed Balances	\$ 1,720,597	\$ 2,061,167	\$ 1,024,459

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2016	2015	2014
	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 098-0681 P.A. 099-0001	P.A. 098-0050 P.A. 098-0591
<b>Personal Property Tax Replacement Fund - 802</b>			
Appropriations (Net of Transfers)	\$ 450,100	\$ -	\$ -
Expenditures			
Personal Services	\$ -	\$ -	\$ -
State Contribution to State Employees' Retirement System Pick Up	-	-	-
State Contribution to State Employees' Retirement System	-	-	-
State Contribution to Social Security	-	-	-
Reimbursement to State for Group Insurance	-	-	-
Contractual Services	15,920	-	-
Total Expenditures	\$ 15,920	\$ -	\$ -
Lapsed Balances	\$ 434,180	\$ -	\$ -
<b>Continuing Legal Education Trust Fund - 844</b>			
Appropriations (Net of Transfers)	\$ 235,100	\$ 235,100	\$ 1,049,999
Expenditures			
Continuing Legal Education	\$ -	\$ -	\$ -
Prosecution of and Training for Violent Crimes	-	-	107,852
Prosecution of and Training for Violent Crimes Grants to Cook County	51,426	46,592	67,992
Diversion Court Programs in Cook County	-	-	103,823
Total Expenditures	\$ 51,426	\$ 46,592	\$ 279,667
Lapsed Balances	\$ 183,674	\$ 188,508	\$ 770,332
<b>Narcotics Profit Forfeiture Fund - 951</b>			
Appropriations (Net of Transfers)	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Expenditures			
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,222,044	\$ 1,366,534	\$ 1,329,268
Total Expenditures	\$ 1,222,044	\$ 1,366,534	\$ 1,329,268
Lapsed Balances	\$ 1,277,956	\$ 1,133,466	\$ 1,170,732

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2016	2015	2014
	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 098-0681 P.A. 099-0001	P.A. 098-0050 P.A. 098-0591
<b>GRAND TOTAL - ALL FUNDS</b>			
Appropriations (Net of Transfers)	\$ 14,579,700	\$ 16,088,084	\$ 16,708,099
Total Expenditures	<u>\$ 8,828,636</u>	<u>\$ 10,943,504</u>	<u>\$ 12,002,284</u>
Lapsed Balances	<u>\$ 5,751,064</u>	<u>\$ 5,144,580</u>	<u>\$ 4,705,815</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and August 31, 2015, and have been reconciled to Office 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: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office's Fiscal Year 2015 aggregate total appropriation for Funds 001, 090, 745, and 951 was carried forward to become the Office's aggregate Fiscal Year 2016 expenditure authority for Funds 001, 090, 745, and 951. The aggregate appropriation amount, as opposed to the individual appropriations by line item after the appropriations rescission under Public Act 099-0001, was used by the Office because the Office's final Fiscal Year 2015 line items did not provide sufficient funding to pay the Office's payroll costs and resulted in transfers from various non-payroll line items to increase the Office's personal services line item. The Office determined its approach was consistent with both the intent of the Circuit Court of Cook County's order and the final amount appropriated to the Office by the General Assembly in Fiscal Year 2015. Finally, Public Act 099-0524 authorized appropriations in Funds 090, 745, 844, and 951 at the level from Fiscal Year 2015, so the Office's court-ordered expenditures were merged into the enacted appropriation within Funds 090, 745, 844, and 951. In addition, Public Act 099-0524 authorized appropriations for Fund 802.

Note 4: Public Act 099-0524 authorizes the Office to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures in Funds 090, 745, 802, 844, and 951. The Analysis of Operations section of this report at page 41 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office to be submitted against its Fiscal Year 2017 appropriations.

Note 5: The General Revenue Fund appropriations differ from Public Act 099-0001 because the Office had already incurred expenditures and encumbrances for these line items that exceeded Public Act 099-0001 by \$55,334 by the time the Public Act was enacted. As such, the Office of the Comptroller only reduced the Office's appropriation to the sum of those amounts.

Note 6: On March 26, 2015, Public Act 099-0001 was signed into law, which reduced the Office's General Revenue Fund appropriations from \$8,159,500 to \$8,031,534.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2016

	<u>Equipment</u>
Balance at July 1, 2014	\$ 744,143
Additions	16,913
Deletions	(37,679)
Net Transfers	<u>(30,923)</u>
Balance at June 30, 2015	<u><u>\$ 692,454</u></u>
Balance at July 1, 2015	\$ 692,454
Additions	84,154
Deletions	(359)
Net Transfers	<u>(66,500)</u>
Balance at June 30, 2016	<u><u>\$ 709,749</u></u>

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

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF  
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30,

	2016	2015	2014
<b>General Revenue Fund - 001</b>			
Miscellaneous Reimbursement	\$ -	\$ -	\$ 35
Prior Year Refunds	-	43	-
Total cash receipts per Office	-	43	35
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 35</u>
<b>Special Federal Grant Projects Fund - 090</b>			
Grants Per Office Records			
Criminal Justice Trust Fund	\$ 489,605	\$ 511,963	\$ 481,369
Total cash receipts per Office	489,605	511,963	481,369
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 489,605</u>	<u>\$ 511,963</u>	<u>\$ 481,369</u>
<b>State's Attorneys Appellate Prosecutor's County Fund - 745</b>			
Participating County Contributions	\$ 1,352,500	\$ 1,347,500	\$ 1,187,000
Labor Relations Unit	147,393	171,700	174,580
County Reimbursements	1,970	1,351	3,770
Prior Year Refunds	-	756	-
Total cash receipts per Office	1,501,863	1,521,307	1,365,350
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,501,863</u>	<u>\$ 1,521,307</u>	<u>\$ 1,365,350</u>
<b>Continuing Legal Education Trust Fund - 844</b>			
Repayment of Unused Grant Funds	\$ -	\$ -	\$ 68,833
Total cash receipts per Office	-	-	68,833
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,833</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF  
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Narcotics Profit Forfeiture Fund - 951</b>			
Drug Asset Forfeiture	\$ 1,557,114	\$ 1,595,072	\$ 1,237,448
Prior Year Refunds	-	376	-
Total cash receipts per Office	<u>1,557,114</u>	<u>1,595,448</u>	<u>1,237,448</u>
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,557,114</u>	<u>\$ 1,595,448</u>	<u>\$ 1,237,448</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total cash receipts per Office	\$ 3,548,582	\$ 3,628,761	\$ 3,153,035
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 3,548,582</u>	<u>\$ 3,628,761</u>	<u>\$ 3,153,035</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015**

**General Revenue Fund (001)**

Contractual Services: Other than Rental of Real Property

The decrease was due to a decrease in the Office's Fiscal Year 2016 appropriation transferability for the General Revenue Fund. In Fiscal Year 2015, the Office was allowed an additional transferability of 4% since it was not allowed to move monies from one appropriation line to another during the budget process. This ultimately gave the Office more spending authority in this line item during Fiscal Year 2015. During Fiscal Year 2016, the Office had a normal 2% transferability.

Awards and Grants - Cook County Grant

The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers for operations of the State's judicial branch agencies, at the level paid as of June 30, 2015. The Cook County Grant was a pass-through grant to the Cook County State's Attorney's Office for expenses incurred in filing appeals in Cook County and was not considered an operational expense by the Office.

**State's Attorneys Appellate Prosecutor's County Fund (745)**

Personal Services, State Contribution to State Employees' Retirement System, State Contribution to Social Security, and County Reimbursement to State for Group Insurance

The increase was due to the Office spending more for administrative personal services costs in the State's Attorneys Appellate Prosecutor's County Fund and less in the Narcotics Profit Forfeiture Fund in Fiscal Year 2016.

Contractual Services: Other than Rental of Real Property

The increase was due to expenditures being shifted from the General Revenue Fund to the State's Attorneys Appellate Prosecutor's County Fund in Fiscal Year 2016. This shift was due to a decrease in the Office's Fiscal Year 2016 appropriation transferability for the General Revenue Fund.

Contractual Services: Tax Objection Casework

The decrease was due to expenditures being paid from the contractual services line of the State's Attorneys Appellate Prosecutor's County Fund during Fiscal Year 2016. In addition, the Lapse Period expenditures were paid from the contractual services line of the Personal Property Tax Replacement Fund after it was appropriated to the Office with the passing of Public Act 099-0524 on June 30, 2016.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015 (continued)**

**Personal Property Tax Replacement Fund (802)**

Contractual Services

The increase was due to this line item being appropriated with the passage of Public Act 099-0524 on June 30, 2016. The Office did not have appropriations from this fund in Fiscal Year 2015.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014**

**General Revenue Fund (001)**

Contractual Services: Other than Rental of Real Property

The increase was due to an additional transferability of 4% during Fiscal Year 2015. During Fiscal Year 2014, the Office had a normal 2% transferability. In Fiscal Year 2015, the Office was allowed an additional transferability since it was not allowed to move monies from one appropriation line to another during the budget process. This ultimately gave the Office more spending authority in this line item during Fiscal Year 2015.

**State's Attorneys Appellate Prosecutor's County Fund (745)**

Personal Services, State Contribution to State Employees' Retirement System, State Contribution to Social Security, and County Reimbursement to State for Group Insurance

The decrease was due to two management level employees retiring during Fiscal Year 2014. While one of the positions was filled by the promotion of an Office employee, the other position was left vacant during Fiscal Year 2015.

Contractual Services: Other than Rental of Real Property

The decrease was due to a shift in expenditures from the State's Attorneys Appellate Prosecutor's County Fund to the General Revenue Fund during Fiscal Year 2015. The shift was due to additional transferability in the General Revenue Fund during Fiscal Year 2015.

Contractual Services: Tax Objection Casework

The decrease was due to a portion of the Tax Objection Casework costs being paid from the Narcotics Profit Forfeiture Fund during Fiscal Year 2015.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014 (continued)**

Contractual Services: Rental of Real Property

The decrease was due to the Office paying these expenditures from the Narcotics Profit Forfeiture Fund instead of the State's Attorneys Appellate Prosecutor's County Fund during Fiscal Year 2015.

Travel

The decrease was due to the Office paying a larger portion of these expenditures from the General Revenue Fund and the Narcotics Profit Forfeiture Fund during Fiscal Year 2015.

Lump Sums - Law Intern Program

The decrease was due to the Office paying for the contractual recruiter for the Law Intern Program from the Narcotics Profit Forfeiture Fund during Fiscal Year 2015. Also, the Office employed fewer law interns during Fiscal Year 2015.

**Continuing Legal Education Trust Fund (844)**

Prosecution of and Training for Violent Crimes

The decrease was due to the one time grant being used in Fiscal Year 2014. The grant was not continued in Fiscal Year 2015.

Prosecution of and Training for Violent Crimes Grants to Cook County and Diversion Court Programs in Cook County

These expenditure variations were due to the Office paying grant money to Cook County on a reimbursement basis. The expenditures for these line items fluctuate depending on the amounts requested by Cook County.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2016 AND FISCAL YEAR 2015**

There were no significant variances in receipts between Fiscal Years 2016 and 2015.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2015 AND FISCAL YEAR 2014**

**CONTINUING LEGAL EDUCATION TRUST FUND – 844**

Repayment of Unused Grant Funds

The decrease was due to the Office receiving unspent monies in Fiscal Year 2014 from an interagency grant agreement with the Sentencing Policy Advisory Council and the Illinois Criminal Justice Information Authority to conduct sentencing policy research. The grant was not continued in Fiscal Year 2015.

**NARCOTICS PROFIT FORFEITURE FUND – 951**

Drug Asset Forfeiture

The increase was due to the Office receiving a larger amount of money forfeited in drug cases in Fiscal Year 2015 than in Fiscal Year 2014. The Office received 12.5% of the proceeds from the Drug Forfeiture Cases in all counties except Cook County. The receipts are dependent on the amount of monies and property seized in drug forfeitures during the year and fluctuates depending upon the number of convictions and the money or property involved.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2016**

**State's Attorney Appellate Prosecutor's County Fund (745)**

Commodities

During most of Fiscal Year 2016, commodity costs were paid from the Narcotics Profit Forfeiture Fund or the General Revenue Fund. However, the Office made budgeting choices late in the fiscal year so that some of the June expenditures were spread to the State's Attorney Appellate Prosecutor's County Fund. These June expenditures were paid during the Lapse Period.

**Personal Property Tax Replacement Fund (802)**

Contractual Services

The significant spending during the Lapse Period was primarily due to the Office processing invoices received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016.

**Continuing Legal Education Trust Fund (844)**

Prosecution of and Training for Violent Crimes Grants to Cook County

The significant spending during the Lapse Period was primarily due to the Office processing invoices received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016.

**FISCAL YEAR 2015**

**General Revenue Fund (001)**

Operation of Automotive Equipment

Invoices for fuel and repairs typically arrive the month after the costs are incurred. Therefore, June fuel and repairs were paid during the Lapse Period. In addition, the invoice for May automotive repairs was not received until the end of June and was paid for during the Lapse Period.

Awards and Grants - Cook County Grant

Cook County sends quarterly reports detailing expenses it has incurred and asks for reimbursement of those expenses. The final quarter ends June 30. As a result, the reimbursement for the final quarter was made during the Lapse Period.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**State's Attorney Appellate Prosecutor's County Fund (745)**

Contractual Services: Other than Rental of Real Property

Invoices for labor negotiations for May and June services were not received until July and were paid during the Lapse Period. Also, the Office did not receive invoices for legal services from one of the contractual brief-writers for services from January through June until the end of June. As a result, they were processed during the Lapse Period.

Electronic Data Processing

The Office received and processed an invoice for printer cartridges in June; however, the voucher was not processed by the State Comptroller until the Lapse Period.

Telecommunications

The Office received and processed the final Fiscal Year 2015 telecommunication billing in June; however, the voucher was not processed by the State Comptroller until the Lapse Period.

Lump Sums - Law Intern Program

The interns work during summer months and June services were not processed until the Lapse Period.

**Continuing Legal Education Trust Fund (844)**

Prosecution of and Training for Violent Crimes Grants to Cook County

Cook County sends quarterly reports detailing expenses it has incurred and asks for reimbursement of those expenses. The final quarter ends June 30. As a result, the reimbursement for the final quarter was made during the Lapse Period.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF ACCOUNTS RECEIVABLE**

For the Two Years Ended June 30,

(Amounts Expressed in Thousands)

**State's Attorneys Appellate Prosecutor's County Fund - 745**

<u>Age</u>	<u>2016</u>	<u>2015</u>
Current	\$ 15	\$ 15
1-30 days	-	-
31-90 days	-	-
91-180 days	-	1
181 days to 1 year	-	-
Over 1 year	-	-
	<hr/>	<hr/>
Accounts Receivable Gross Balance	\$ 15	\$ 16
Less: Estimated Uncollectibles	-	-
Accounts Receivable Net Balance	<u>\$ 15</u>	<u>\$ 16</u>

Note: The accounts receivables noted above are from labor and county billings issued by the Office. The Office uses its own staff to collect its receivables.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2016

**FUNCTIONS**

The Office of the State's Attorneys Appellate Prosecutor (Office) was created by the State's Attorneys Appellate Prosecutor's Act (725 ILCS 210/1 et seq.). The primary objective of the Office of the State's Attorneys Appellate Prosecutor is to deliver quality professional services to all participating counties in full compliance with its legislative mandate. This includes:

1. To represent the People of the State of Illinois on appeal in all cases which emanate from a county containing less than 3,000,000 inhabitants, when requested to do so and at the direction of the State's Attorney;
2. To prepare, file, and argue such appellate briefs in the Illinois Appellate Court with the advice and consent of the State's Attorney and, when requested and authorized to do so by the Attorney General, in the Illinois Supreme Court;
3. To assist State's Attorneys in the discharge of their duties under the Illinois Controlled Substances Act, the Methamphetamine Control and Community Protection Act, the Narcotics Profit Forfeiture Act, the Cannabis Control Act, the Drug Asset Forfeiture Procedure Act, and the Illinois Public Labor Relations Act;
4. To provide trial assistance to State's Attorneys and to serve as Special Prosecutor when duly appointed by a court having jurisdiction with a court order stating the statutory provisions;
5. To assist State's Attorneys in the trial and appeal of tax objection cases;
6. To conduct training programs for State's Attorneys and law enforcement personnel, including programs to reduce trauma for child witnesses in criminal proceedings; and,
7. To provide a legal intern program.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2016

The Office is comprised of the following district offices:

**Administrative Office**

Director Patrick Delfino  
725 S. Second Street  
Springfield, Illinois

**Second District Office**

Deputy Director Lawrence M. Bauer  
2032 Larkin Avenue  
Elgin, Illinois

**Third District Office**

Deputy Director Lawrence M. Bauer  
628 Columbus Street  
Ottawa, Illinois

**Fourth District Office**

Deputy Director David J. Robinson  
725 S. Second Street  
Springfield, Illinois

**Fifth District Office**

Deputy Director David J. Robinson  
730 E. Illinois Highway 15  
Suite 2  
Mt. Vernon, Illinois

**PLANNING PROGRAM**

The Office's objectives are defined by statute and include providing quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases, and criminal justice training.

**BOARD OF GOVERNORS**

The Office is governed by a Board of Governors who meet quarterly. The Board establishes and promulgates all rules, regulations, and procedures for the operation of the Office. The Board has a membership of ten State's Attorneys who govern the Office's functions. Eight State's Attorneys are elected by each of the four districts containing less than 3 million inhabitants to serve on the Board. The Cook County State's Attorney serves by statute, and one State's Attorney is appointed as a member-at-large by the other nine members. The members of the Board as of June 30, 2016, were:

- Brian J. Towne, Chairman
- Justin Hood, Vice-Chairman
- John C. Milhiser, Secretary
- Anita Alvarez
- Joe McMahon
- Joseph Bruscato
- Jamie Boyd
- Ben Goetten
- Brendan F. Kelly
- Tyler Edmonds

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**BUDGET IMPASSE DISCLOSURES**  
**(NOT EXAMINED)**  
For the Two Years Ended June 30, 2016

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

All of the Office's Fiscal Year 2016 costs were paid pursuant to enacted appropriations and court orders. The Office did not have any outstanding invoices from Fiscal Year 2016 unpaid after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS  
(NOT EXAMINED)**  
For the Two Years Ended June 30, 2016

Transactions Involving the Illinois Finance Authority

The Office and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Office's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2015 and Fiscal Year 2016.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**INTEREST COSTS ON FISCAL YEAR 2016 INVOICES**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2016

Prompt Payment Interest Costs

The Office plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90<sup>th</sup> day after a vendor submits an eligible proper bill to the Office. The following chart shows the Office's prompt payment interest incurred related to Fiscal Year 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund:

**PROMPT PAYMENT INTEREST INCURRED**

Year Ended June 30, 2016

Fund #	Fund Name	Invoices	Vendors	Dollar Value
001	General Revenue Fund	1	1	\$ 40
		1	1	\$ 40

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**AVERAGE NUMBER OF EMPLOYEES**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2016

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>2016</u>	<u>2015</u>	<u>2014</u>
Collective Bargaining	44	46	49
Administrative	18	19	20
Labor	1	2	2
Drug	3	3	5
Total average full-time employees	<u>66</u>	<u>70</u>	<u>76</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2016

State's Attorneys Appellate Prosecutor Program:

The State's Attorneys Appellate Prosecutor Program is to deliver quality professional legal services to all participating county State's Attorneys under the rules and guidelines set forth in its legislative mandate. The Program's primary objective is to provide quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases, and criminal justice training.

The following is a summary of the performance indicators for the fiscal years ended June 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Output Indicators</b>			
• Number of drug-related cases opened	4,701	4,427	4,804
• Number of criminal prosecution cases	758	762	813
• Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	265	277	264
• Number of legal documents filed and oral arguments through the Appellate Brief Writing Program	1,507	1,644	1,750
<b>Outcome Indicators</b>			
• Percentage of drug-related cases resulting in convictions	86%	86%	85%
• Percentage of criminal prosecution cases resulting in convictions	86%	89%	90%