



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, 2018

Release Date: July 18, 2019

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2016		18-001	
Category 2:	0	1	1				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
<b>FINDINGS LAST AUDIT: 3</b>							

**SYNOPSIS**

- (18-001) The Office did not have adequate controls over its personal services function.

**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, 2018**

EXPENDITURE STATISTICS	2018	2017	2016
<b>Total Expenditures.....</b>	<b>\$ 11,491,727</b>	<b>\$ 8,812,931</b>	<b>\$ 8,828,636</b>
OPERATIONS TOTAL.....	\$ 9,449,648	\$ 8,738,267	\$ 8,767,804
% of Total Expenditures.....	82.2%	99.2%	99.3%
Personal Services.....	\$ 6,125,460	\$ 5,538,702	\$ 5,545,244
Other Payroll Costs (FICA, Retirement).....	\$ 1,137,041	\$ 992,104	\$ 1,162,318
All Other Operating Expenditures.....	\$ 2,187,147	\$ 2,207,461	\$ 2,060,242
AWARDS AND GRANTS.....	\$ 2,000,000	\$ 18,000	\$ 51,426
% of Total Expenditures.....	17.4%	0.2%	0.6%
REFUND EXPENDITURES.....	\$ 42,079	\$ 56,664	\$ 9,406
% of Total Expenditures.....	0.4%	0.6%	0.1%
<b>Total Receipts.....</b>	<b>\$ 3,557,771</b>	<b>\$ 4,118,453</b>	<b>\$ 3,548,582</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>72</b>	<b>68</b>	<b>66</b>

SELECTED ACTIVITY MEASURES (Not Examined)	2018	2017	2016
Drug-related cases:			
Number opened.....	3,554	4,499	4,701
Percentage resulting in convictions.....	88%	86%	86%
Criminal prosecution cases:			
Number of cases.....	1,041	1,101	758
Percentage resulting in convictions.....	87%	88%	86%
Number of legal documents filed and oral arguments conducted through the Appellate Brief Writing Program.....	1,800	1,577	1,507
Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant.....	330	322	265

OFFICE DIRECTOR
During Examination Period: Mr. Patrick Delfino
Currently: Mr. Patrick Delfino

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**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, we noted the following:

**Incorrect payroll withholdings**

- For five of 18 (28%) 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.

**Untimely employee performance evaluations**

- Five of 17 (29%) employee performance evaluations tested were not completed timely. Four of the evaluations were completed between 8 and 57 days late. Additionally, the Office was unable to provide support showing that one of the evaluations was completed. (Finding 1, pages 10-11)

We recommended the Office implement controls to ensure payroll deductions are properly supported and calculated. Further, we recommended the Office complete performance evaluations in a timely manner.

**Office agreed with recommendation**

The Office agreed with the recommendation.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2018, as required by the Illinois State Auditing Act. 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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JANE CLARK  
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

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