

FINANCIAL-COMPLIANCE AUDIT
Office of the State Public Defender
For the Two Fiscal Years Ended June 30, 2012

OCTOBER 2012

12-28

REPORT SUMMARY

The Office of the State Public Defender (office) is the state’s newest executive branch agency, created in 2005. The agency provides criminal defense services to low income Montanans, employing over 100 attorneys and contracting with about 200 Montana attorneys.

Context

The office is organized into two programs: the Office of the State Public Defender and the Office of the State Appellate Defender. The Office of the State Public Defender provides criminal defense services as well as representation on child abuse or neglect and involuntary commitment proceedings. It is organized into 11 regions with a regional deputy public defender supervising each region. The Office of the State Appellate Defender is located in Helena and represents indigent clients during requests for appeals and post-conviction relief.

The office receives its funding almost entirely through the General Fund. In both fiscal years 2011-12, and 2010-11, over 99 percent of expenditures were General Fund expenditures. Increased demand for services in the audited period drove up costs, reflected by an 8.5 percent increase in personal and contracted services expenditures in fiscal year 2011-12. In addition, the office implemented changes in operations including a requirement that the Chief Appellate Defender report directly to the Public Defender Commission rather than the Chief Public Defender and revised procedures for collection of court assessed fees. During the audited period, the Public

Defender Commission appointed a new Chief Public Defender and Chief Appellate Defender.

Results

This report contains the audited financial schedules for the two fiscal years ended June 30, 2012. We identified an error in the June 30, 2011, General Fund, fund balance of a material amount. The report contains four recommendations to implement internal controls over financial reporting and safeguard office assets as well as to comply with state policies.

Recommendation Concurrence	
Concur	4
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

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