



**OFFICE OF THE KANE COUNTY AUDITOR**

*Terry Hunt, Kane County Auditor*

**Kane County  
Public Defender  
Transition Audit**

June 15, 2020

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## Overview

Under Illinois State Statute 55 ILCS 5 / 6-31005 – Funds managed by County officials – the County Board is required to engage a transition audit of all funds and accounts under the management and control of the county official. The audit report must be prepared and filed to the Chairman of the County Board not later than 180 days after the county official leaves office.

A County official is “[...] any elected county officer or any officer appointed by the county board who is charged with the management or control of any county funds.”

The “County official” in transition is the Public Defender.

The position was held by Kelli Childress (predecessor), also known as Kelly Politte, from 2011 until December 2019 when she resigned. Brenda Willett, formerly the First Assistant Public Defender in Kane County, was named interim Public Defender, while the formal appointment process was being conducted. Rachele Conant, formerly the Assistant Public Defender in Kane County, was appointed Public Defender on March 23, 2020 by the 16<sup>th</sup> Judicial Circuit Court Judges.

The Office of Kane County Auditor was engaged to complete the transition audit.

## Timeline

Term end date                      December 20, 2019

Report due date                      June 17, 2020

## Background

### Public Defender’s Role

The Public Defender, as directed by the court, shall act as attorney, without fee, before any court within any county for all persons who are held in custody or who are charged with the commission of any criminal offense, and who the court finds are unable to employ counsel (55 ILCS 5/3-4006 – Duties of public defender).

The Public Defender is appointed by judges of the 16<sup>th</sup> Judicial Circuit Court with majority vote and is required to be duly licensed as an attorney and counsellor-at-law in Illinois. There is no established term limit, although the position can be vacated either by resignation or death.

### Public Defender’s Funds

The Public Defender is responsible for the management and control of three (3) County funds – one (1) is appropriated through the general fund and two (2) are special revenue funds.

FUND #	FUND NAME	TYPE OF FUND
001.360.360	General Fund - Public Defender	General Fund
244.360	Record Automation	Special Revenue Fund
245.360	Violent Crime Defense	Special Revenue Fund

## Public Defender's Office

The mission of the Public Defender's Office is to provide superior legal services to indigent clients. The office currently consists of thirty-seven (37) attorneys, two (2) investigators, and eleven (11) support staff and operates out of four different locations – Kane County Courthouse, Kane County Judicial Center, Kane County Juvenile Justice Center, and Kane County Branch Court.

## Audit Procedures

The Auditor's Office performed the following audit procedures over the agreed transition period (June 2019 – February 2020):

1. Interview predecessor, interim, and the newly appointed Public Defender
2. Inspect County assets assigned to the Public Defender
3. Test cash and investments maintained by the Public Defender's Office
4. Perform a physical observation of County assets owned and allocated to the Public Defender's Office
5. Review the compensation of the Public Defender

## Results

1. Notified and held discussions with the predecessor, interim, and successor.
2. The predecessor was assigned a procurement card, cell phone, and iPad. The procurement card and the service plans to the cell phone and iPad were properly cancelled. The cell phone and iPad devices were not returned to the County. Rather, they were purchased at market value by the predecessor.
3. The Public Defender's Office does not maintain petty cash or a cash drawer. Further, it does not own or maintain bank accounts or investments outside of the Treasurer's Office.
4. Performed physical observations of County owned assets allocated to the Public Defender's Office.

### *Capital assets (equal to or greater than \$10,000.00)*

No capital assets are assigned to the Public Defender's Office and there are no new assets purchased during the transition period, as such, no further testing was conducted.

### *Fixed assets (valued between \$500.00 - \$9,999.99)*

No internal fixed asset list is maintained, as such, no further testing was conducted.

### *Informational technology assets*

Obtained a list of computers equipment, printers, scanners, phones, and network equipment from IT and performed a physical observation. Selected and observed twenty (20) assets without exception.

Further, selected twelve (12) assets at random from the Public Defender's Office. Two (2) assets were found that were not on the list, but they were properly excluded from the Public Defender's list per the Kane County IT department. As such, no exception noted.

*Inventory*

No inventory list is maintained, as such, no further testing was conducted.

*Assets owned by others*

No assets owned by others list is maintained, as such, no further testing was conducted.

- 5. Reviewed payroll activity during the transition period for the Public Defender. Per State Statutes (55 ILCS 5/3-4007) the compensation of the Public Defender is paid by the County, but the State Treasury reimburses the County for 66 2/3% of the annual salary monthly.

Confirmed wages are compliant with State Statutes 55 ILCS 5/3-4007 – Compensation. Noted a wage increase effective July 2019 and approval by the Chief Judge. No other changes were made during the transition period.

**Conclusion**

No adverse findings were noted, and as such it was determined that the transition of control and management of funds had been appropriate.

**Closing remarks**

The Auditor's Office would like to thank all those who assisted us in our review. Your cooperation and generous assistance is greatly appreciated.

Regards,

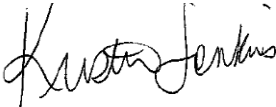
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