

Post-Conviction Defender Commission

**For the Years Ended
June 30, 1997, and June 30, 1996**

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September 18, 1998

Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
The Honorable Richard McGee, Chair
Post-Conviction Defenders Commission
601 Woodland Street
Nashville, Tennessee 37206
and
Mr. Don Dawson
Post-Conviction Defender
500 Deaderick Street, Suite 1320
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a financial and compliance audit of selected programs and activities of the Post-Conviction Defender Commission for the years ended June 30, 1997, and June 30, 1996.

We conducted our audit in accordance with generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we obtain an understanding of management controls relevant to the audit and that we design the audit to provide reasonable assurance of the Post-Conviction Defender Commission's compliance with the provisions of laws, regulations, contracts, and grants significant to the audit. Management of the commission is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit resulted in no audit findings

We have reported other less significant matters involving the commission's internal controls and/or instances of noncompliance to the Post-Conviction Defender Commission's management in a separate letter.

Very truly yours,

W. R. Snodgrass
Comptroller of the Treasury

WRS/rm
98/065

State of Tennessee

Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit
Post-Conviction Defender Commission
For the Years Ended June 30, 1997, and June 30, 1996

AUDIT SCOPE

We have audited the Post-Conviction Defender Commission for the period July 1, 1995, through June 30, 1997. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, and payroll and personnel. The audit was conducted in accordance with generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

AUDIT FINDING

The audit report contains no findings.

"Audit Highlights" is a summary of the audit report. To obtain the complete audit report which contains all findings, recommendations, and management comments, please contact

Comptroller of the Treasury, Division of State Audit
1500 James K. Polk Building, Nashville, TN 37243-0264
(615) 741-3697

Audit Report
Post-Conviction Defender Commission
For the Years Ended June 30, 1997, and June 30, 1996

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Post-Conviction Defender Commission For the Years Ended June 30, 1997, and June 30, 1996

INTRODUCTION

POST-AUDIT AUTHORITY

This is the report on the financial and compliance audit of the Post-Conviction Defender Commission. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

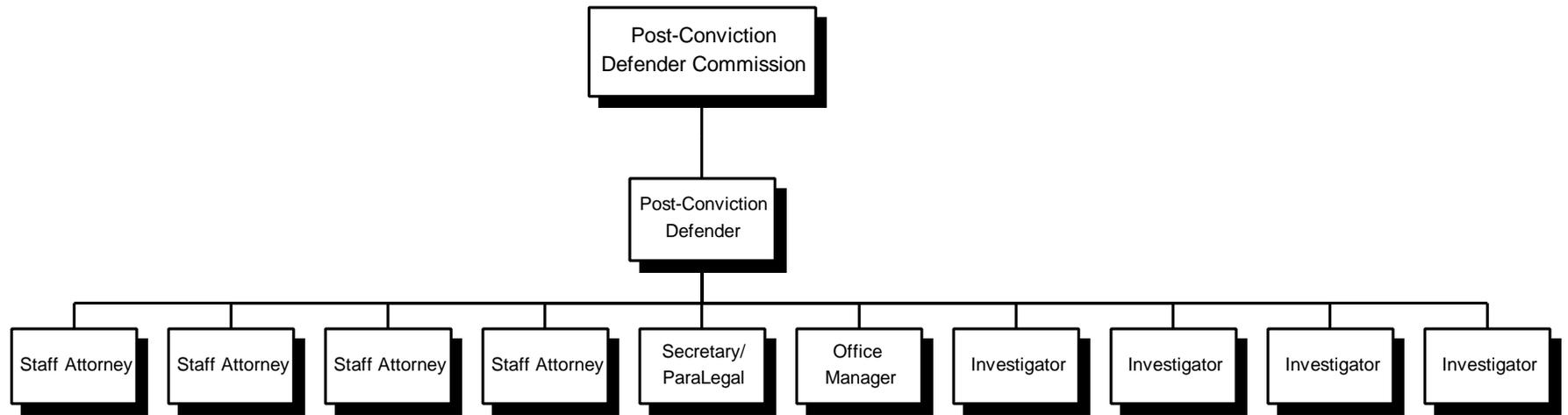
BACKGROUND

The Post-Conviction Defender Commission is an independent agency. Its mission is to ensure that a qualified attorney is appointed to the position of Post-Conviction Defender. The office of the Post-Conviction Defender was created “to provide for the representation of any person convicted and sentenced to death who is unable to secure counsel due to indigence, and that legal proceedings to challenge such conviction and sentence may be commenced in a timely manner and so as to assure the people of this state that the judgments of its courts may be regarded with the finality to which they are entitled in the interest of justice.” The Post-Conviction Defender is to provide the highest possible caliber of legal representation to indigent death-sentenced inmates in Tennessee to ensure that Tennessee’s death penalty is never carried out arbitrarily against an indigent defendant who was not guilty of the offense for which he or she had been convicted.

An organization chart of the commission is on the following page.

The Post-Conviction Defender Commission’s allotment code is 380.01.

POST-CONVICTION DEFENDER COMMISSION



AUDIT SCOPE

We have audited the Post-Conviction Defender Commission for the period July 1, 1995, through June 30, 1997. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, and payroll and personnel. The audit was conducted in accordance with generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

REVENUE

The objectives of our review of the revenue controls and procedures in the Post-Conviction Defender Commission were to

- gain an understanding of the commission's controls over revenue;
- determine whether revenue transactions were properly recorded and appeared valid;
- determine if revenue received during the audit period had been deposited timely and accounted for in the appropriate fiscal year; and
- determine if petty cash or change funds had been authorized by the Department of Finance and Administration.

We reviewed the applicable laws and regulations, interviewed key personnel, and reviewed supporting documentation to gain an understanding of the commission's procedures and controls over revenue. An analytical review of the revenue transactions was performed to determine any unusual transactions. All revenue, excluding FICA credits, was traced to the deposit slip and supporting documentation. The amount and authorization of the petty cash fund were verified with the Department of Finance and Administration. We had no findings related to revenue; however, other minor weaknesses came to our attention and have been reported to management in a separate letter.

EXPENDITURES

The objectives of our review of expenditure controls and procedures in the Post-Conviction Defender Commission were to

- gain an understanding of the commission's internal controls over expenditures;
- determine if expenditure transactions were properly recorded and appeared valid;
- determine if recorded expenditures were for goods or services that were authorized and received;
- determine if the object codes and amounts of expenditures for goods or services were recorded correctly;
- determine if payments were made in a timely manner;
- determine if payments for travel were paid in accordance with the Comprehensive Travel Regulations;
- determine if contracts were established in accordance with regulations;
- determine if contract payments complied with contract terms and purchasing guidelines and were properly approved and recorded against the contract; and
- determine if cellular telephone charges paid by the conference were for business purposes only.

We reviewed the applicable laws and regulations, interviewed key personnel, and reviewed supporting documentation to gain an understanding of the commission's procedures and controls over expenditures. All expenditure transactions were scanned, and any transactions considered unusual (inappropriate vendor names, improper object code, or excessive amounts) were tested for proper recording and timely payments. The unusual items were also traced to invoices or reimbursement requests and supporting documentation. Unusual travel items were tested for compliance with Comprehensive Travel Regulations and were traced to the travel claims, invoices, and supporting documentation for verification. We had no findings related to expenditures; however, other minor weaknesses came to our attention and have been reported to management in a separate letter.

EQUIPMENT

The objectives of our review of the equipment controls and procedures in the Post-Conviction Defender Commission were to

- gain an understanding of the commission’s internal controls over equipment;
- determine if equipment purchases recorded on the State of Tennessee Accounting and Reporting System for the audit period were on the commission’s equipment listing;
- determine if the information on the POST property listing was properly recorded; and
- determine if equipment was adequately safeguarded.

We reviewed the applicable laws and regulations, interviewed key personnel, and reviewed supporting documentation to gain an understanding of the commission’s procedures and controls over equipment. An equipment listing was obtained from the Department of General Services for the commission and was compared to the equipment listing the commission maintained. A nonstatistical equipment sample was selected from the commission’s equipment listing and the description, tag number, and location were verified. Equipment items nonstatistically selected in the office were traced back to the commission’s equipment listing for agreement of pertinent data. We had no findings related to equipment; however, other minor weaknesses came to our attention and have been reported to management in a separate letter.

PAYROLL AND PERSONNEL

The objectives of our review of the payroll and personnel controls and procedures in the Post-Conviction Defender Commission were to

- gain an understanding of the commission’s internal controls over payroll and personnel;
- determine if payroll (wages, salaries, and benefits) disbursements were made only for work authorized and performed;
- determine if payroll was computed using rates and other factors in accordance with contracts and relevant laws and regulations; and
- determine if newly hired employees were qualified for their positions.

We reviewed the applicable laws and regulations, interviewed key personnel, and reviewed supporting documentation to gain an understanding of the commission’s procedures and controls over payroll and personnel. Payroll transactions were nonstatistically chosen and verified using documentation in employees’ payroll and employment files. Newly hired employees’ files were reviewed to determine the existence of supporting documentation for job qualifications. We had no findings related to payroll and personnel.