

**STATE OF FLORIDA
AUDITOR GENERAL**



*OPERATIONAL AUDIT
OF THE*

*OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT*

For the Period March 1, 1997, Through February 28, 1998

STATE OF FLORIDA

AUDITOR GENERAL

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT***

For the Period March 1, 1997, Through February 28, 1998

**OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT**

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STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

CHARLES L. LESTER, CPA
AUDITOR GENERAL

July 16, 1998

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

Pursuant to the provisions of Section 11.45, Florida Statutes, and as part of the
Legislature's oversight responsibility for operations of State agencies, I have directed that an
operational audit be made of the

***OFFICE OF THE PUBLIC DEFENDER,
SEVENTEENTH JUDICIAL CIRCUIT,***

For the Period March 1, 1997, Through February 28, 1998.

The results of the audit of the Office of the Public Defender are presented herewith.

Respectfully submitted,

A handwritten signature in black ink that reads "Charles L. Lester".

Charles L. Lester
Auditor General

Audit supervised by:
Agustin Silva

Audit made by:
Enrique A. Alonso

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
For the Period March 1, 1997, Through February 28, 1998***

AUDIT REPORT SUMMARY

This audit report summary highlights the scope, objectives, methodology, and findings of audit report No. 13284. It is intended to present the findings of our report in a condensed fashion. The entire audit report should be read for a comprehensive understanding of our audit findings.

SCOPE/OBJECTIVES

The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to evaluate management's performance in administering assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines and to determine the extent to which the internal control, as designed and placed in operation, promotes and encourages the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets.

The scope of this audit of the Office of the Public Defender, Seventeenth Judicial Circuit, focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, and assignment and use of motor vehicles. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period March 1, 1997, through February 28, 1998.

METHODOLOGY

We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

FINDINGS

A matter coming to our attention relating to noncompliance with various guidelines and a significant deficiency in the design or operation of the internal control for those operations audited is as follows:

Salary Rate

At June 30, 1997, the actual salary rate (\$6,919,983) of the Office of the Public Defender, as determined by the Florida Justice Administrative Commission, exceeded by \$237,789 the salary rate limit established pursuant to Section 216.181, Florida Statutes, and approved by the Executive Office of the Governor. In addition, contrary to Section 216.181(9)(b), Florida Statutes, the Office's actual salary rate for the month of February 1998 exceeded by more than 5 percent the approved salary rate. The excess salary rate at June 30, 1997, did not lead to an associated overexpenditure of the amounts budgeted in the 1996-97 fiscal year for salaries and benefits. However, the practice of exceeding the approved salary rate could potentially result in an inappropriate balance between the amounts budgeted and expended for salaries and benefits and the number of positions authorized and filled. (See paragraphs 19 through 23.)

The Public Defender's written response to the audit findings and recommendations included in audit report No. 13284 is presented as Exhibit D.

**OPERATIONAL AUDIT
OF THE
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
For the Period March 1, 1997, Through February 28, 1998**

Par.
No.

BACKGROUND

Authority

- (1) Section 27.50, Florida Statutes, provides that there shall be a Public Defender for each of the judicial circuits of the State who shall be elected at the General Election by the qualified electors of the circuit. The duties of the Public Defender as prescribed by Chapter 27, Part III, Florida Statutes, include representing, without additional compensation, any person who is determined by the court to be indigent as provided in Section 27.52, Florida Statutes, and who is: (1) under arrest for, or is charged with, a felony; (2) under arrest for, or is charged with, a misdemeanor, a violation of Chapter 316, Florida Statutes, which is punishable by imprisonment, criminal contempt, or a violation of a municipal or county ordinance in the county court, unless the court, prior to trial, files in the cause an order of no imprisonment which states that the defendant will not be imprisoned if he or she is convicted; (3) alleged to be a delinquent child pursuant to a petition filed before a circuit court; or (4) sought by petition filed in such court to be involuntarily placed as a mentally ill person or involuntarily admitted to residential services as a person with developmental disabilities.

Organizational Structure

- (2) Alan H. Schreiber is the Public Defender of the Seventeenth Judicial Circuit. The Public Defender of the Seventeenth Judicial Circuit is responsible for performing the duties described above, as provided by law, in Broward County. Offices are maintained at Fort Lauderdale, Deerfield Beach, Hollywood, and Plantation in Broward County. At June 30, 1997, the Office of the Public Defender employed 144 people in 183 full-time equivalent positions to perform the duties of the Office. An organizational chart of the Office of the Public Defender is presented as Exhibit C.
- (3) The Office of the Public Defender, Seventeenth Judicial Circuit, was funded primarily by State appropriations for the 1996-97 and 1997-98 fiscal years, respectively, pursuant to Chapters

96-424 and 97-152, Laws of Florida, the General Appropriations Acts. The following is a summary of released General Revenue appropriations by appropriation category for the 1996-97 fiscal year:

<u>Appropriation Category</u>	<u>Amount Released</u>
Salaries and Benefits	\$ 8,252,907
Other Personal Services	57,757
Expenses	630,635
Data Processing Services	565
Operating Capital Outlay	215,132
Special Category:	
Public Defenders - Law Library	<u>76,976</u>
Total	<u>\$ 9,233,972</u>

- (4) As required by Section 27.54, Florida Statutes, Broward County, which composes the Seventeenth Judicial Circuit, provided facilities and services to the Office of the Public Defender. These facilities and services included office space, utilities, telephone service, and other support as itemized in Section 27.54(3), Florida Statutes.
- (5) The Public Defender's salary was governed by Section 27.5301(1), Florida Statutes, and applicable General Appropriations Acts of the Legislature. Section 27.5301(2), Florida Statutes, provides that the salary for each assistant public defender shall be set by the Public Defender at an amount not to exceed 100 percent of the Public Defender's salary. The *Classification and Pay Procedures for the Employees of the Public Defender Offices of the State of Florida*, promulgated by the Florida Public Defender Association, Inc., as required by Section 27.53(1), Florida Statutes, was used to set the salary ranges for the several classes of employees.
- (6) A comparison of the Office of the Public Defender's budgeted with actual expenditures and commitments for the 1996-97 fiscal year, the last complete year subject to audit, is presented as Exhibit A. The purpose of this budgetary comparison is to provide information useful to an understanding of the budgetary structure and operations of the Office of the Public Defender. This comparison presents both budgetary and actual amounts on the basis specified in Chapter 216, Florida Statutes, and the applicable portions of the 1996-97 General Appropriations Act,

as further described in the notes to the Exhibit. The Exhibit was prepared by us from the Office's records and was reviewed by Office management.

- (7) The objectives of this audit did not include the expression of an opinion on the comparison of budgeted with actual expenditures and commitments, which is presented on the basis specified in Chapter 216, Florida Statutes, and includes several elements and accounts relating to the Office's budgetary operations. Therefore, an independent auditor's report on the budgetary comparison, as contemplated by *AU Section 623, Special Reports, Codification of Statements on Auditing Standards*, is not included herein.

Related Audits

- (8) Our audit did not extend to an examination of the Office of the Public Defender's financial statements. On January 29, 1998, this Office issued audit report No. 13138, with accompanying general purpose financial statements of the State of Florida as of and for the fiscal year ended June 30, 1997. The Office of the Public Defender is an integral part of the reporting entity of the State of Florida. The financial information relative to the Office of the Public Defender was included by the State Comptroller in the general purpose financial statements that accompany that report. A similar audit of the general purpose financial statements of the State of Florida for the fiscal year ended June 30, 1998, will be the subject of a separate audit report.



CHARLES L. LESTER, CPA
AUDITOR GENERAL

STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

June 30, 1998

REPORT ON COMPLIANCE AND INTERNAL CONTROL

- (9) Office of the Public Defender, Seventeenth Judicial Circuit, management is responsible for administering numerous operating units, programs, activities, functions, and classes of transactions in accordance with governing provisions of laws, administrative rules, and other guidelines. Additionally, the proper administration of public funds requires that management establish and maintain a system of internal control to provide reasonable assurance that specific entity objectives will be achieved. The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to determine the extent to which management has fulfilled those responsibilities.
- (10) The scope of this audit focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, and assignment and use of motor vehicles. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period March 1, 1997, through February 28, 1998.
- (11) We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our audit objectives for the operating units, programs, activities, functions, and classes of transactions within the scope of audit were:
- To evaluate the Office's performance in administering its assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines.
 - To determine the extent to which the Office's system of internal control, and selected relevant controls, promotes and encourages the achievement of management's objectives in the categories of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets.

- To determine whether the Office has corrected, or is in the process of correcting, all deficiencies disclosed in the prior audit (report No. 13042).
- (12) As a part of our audit, we examined, on a test basis, evidence supporting transactions (as well as events and conditions) which occurred; performed analytical procedures; reviewed management's administrative constructions of law; and performed such other procedures as we considered necessary in the circumstances. Our objective was to evaluate management's compliance with significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. However, providing an opinion on compliance with those provisions was not an objective of our audit.
- (13) The results of our tests of compliance indicated that, with respect to the items tested, the Office had generally complied with the significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. A matter coming to our attention relating to noncompliance with various guidelines for those operations audited is noted in the ***FINDINGS AND RECOMMENDATIONS*** section of this report.
- (14) In planning and performing our audit, we considered the Office's internal control relevant to those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Our purpose in considering internal control was to determine the nature, timing, and extent of substantive audit tests and procedures necessary to the accomplishment of our audit objectives, not to provide assurance on internal control.
- (15) We noted a matter involving the design and operation of the Office's internal control that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect management's assurance of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets. A significant deficiency in internal control coming to our attention for the operating units, programs, activities, functions, and classes of transactions within the scope of audit is noted in the ***FINDINGS AND RECOMMENDATIONS*** section of this report.

- (16) A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that operating deficiencies, material in relation to the financial records and resources of the operating units, programs, activities, functions, and classes of transactions being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the Office's internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described in the ***FINDINGS AND RECOMMENDATIONS*** section of this report is not a material weakness.
- (17) This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and applicable management. Copies of this report are available pursuant to Section 11.45(7), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



Charles L. Lester, CPA
Auditor General

FINDINGS AND RECOMMENDATIONS

- (18) Chapter 27, Part III, Florida Statutes, provides general authority for the financial administration of the Office of the Public Defender. In addition, the Florida Public Defender Association, Inc., has provided guidance for the financial administration of the Office of the Public Defender. Such guidance includes the adoption of the *Classification and Pay Procedures for the Employees of the Public Defender Offices of the State of Florida (Classification and Pay Procedures)*, pursuant to the provisions of Section 27.53(1), Florida Statutes, and the adoption of the *Public Defender Uniform Purchasing Manual*, as required by Chapter 82-215, Laws of Florida. Our detailed finding and recommendation concerning noncompliance with governing laws, administrative rules, and other guidelines as well as a significant deficiency in the design or operation of the system of internal control for those operations audited is presented below.

Salary Rate

- (19) At June 30, 1997, the actual salary rate of the Office of the Public Defender, as determined by the Florida Justice Administrative Commission, exceeded by \$237,789 the salary rate limit established pursuant to Section 216.181, Florida Statutes, and approved by the Executive Office of the Governor. In addition, contrary to Section 216.181(9)(b), Florida Statutes, the Office's actual salary rate for the month of February 1998 exceeded by more than 5 percent the approved salary rate.
- (20) Section 216.181(1), Florida Statutes, provides that the General Appropriations Act and any other acts containing appropriations shall be considered the original approved operating budgets for operational and fixed capital expenditures. Section 216.181(8), Florida Statutes, provides that as part of the approved operating budget, the Executive Office of the Governor shall furnish to each State agency, and the Chief Justice of the Supreme Court shall furnish to the entity of the judicial branch, an approved annual salary rate for each budget entity containing a salary appropriation. Section 216.011(1)(kk), Florida Statutes (1997), provides that for purposes of Chapter 216, Florida Statutes, Public Defenders are to be considered State agencies. As a result, the Executive Office of the Governor is responsible for furnishing to each Office of the Public Defender an approved annual salary rate.
- (21) Section 216.181(9)(b), Florida Statutes, provides that no agency may exceed its maximum approved salary rate for the fiscal year. However, at any time during the fiscal year, an agency

may exceed its approved rate for all budget entities by no more than 5 percent, provided that, by June 30 of every fiscal year, the agency has reduced its salary rate so that the salary rate for each budget entity is within the approved rate limit for that budget entity. The Florida Justice Administrative Commission, pursuant to Section 43.16(5)(a), Florida Statutes, provides administrative services and assistance to the various State Attorneys and Public Defenders of the State. In computing the actual salary rate for the Office of the Public Defender, the Commission calculates the rate for vacant positions, other than assistant public defender positions, at the minimum salary for the pay grade as shown by the *Classification and Pay Procedures*. Since no minimum salary has been established for assistant public defender positions, the Commission calculates the rate for vacant assistant public defender positions at the average actual salary paid for the Office's filled assistant public defender positions.

(22) To determine the extent to which the Office had complied with the salary rate limit established pursuant to Section 216.181, Florida Statutes, we reviewed the Office's actual salary rates during the period March 1, 1997, through February 28, 1998. Our review disclosed the following:

- At June 30, 1997, the actual salary rate of the Office, as determined by the Florida Justice Administrative Commission, was \$6,919,983, or \$237,789 in excess of the Office's maximum approved salary rate of \$6,682,194 established pursuant to Section 216.181, Florida Statutes, and approved by the Executive Office of the Governor. Also, at June 30, 1997, the Office of the Public Defender reported 41.35 vacant full-time equivalent positions, of which 39.5 were classified as Clerk Trainee. Upon audit inquiry, Office personnel advised us that vacant positions were classified as Clerk Trainee to keep the actual salary rate as low as possible. At June 30, 1997, the minimum salary for Clerk Trainee positions was \$9,880. In comparison, the average actual salary for the Office's filled assistant public defender positions was \$48,194.
- Contrary to Section 216.181(9)(b), Florida Statutes, the actual salary rate at February 28, 1998, exceeded by 6.19 percent the approved salary rate established pursuant to Section 216.181, Florida Statutes.

(23) We recognize that Office management is responsible for taking appropriate actions to ensure that the necessary personnel are available for the conduct of the Office's assigned

responsibilities. Also, as shown on Exhibit A, the excess salary rate at June 30, 1997, did not lead to an associated overexpenditure of the amounts budgeted in the 1996-97 fiscal year for salaries and benefits. However, the practice of exceeding the approved salary rate could potentially result in an inappropriate balance between the amounts budgeted and expended for salaries and benefits and the number of positions authorized and filled. Accordingly, we recommend that the Office maintain its actual salary rate within the approved salary rate limit established pursuant to Section 216.181, Florida Statutes.

Prior Audit Findings

- (24) For those operating units, programs, activities, functions, and classes of transactions within the scope of this audit, the Office of the Public Defender has substantially corrected the deficiencies noted in audit report No. 13042.

STATEMENT FROM AUDITED OFFICIAL

- (25) In accordance with the provisions of Section 11.45(7)(d), Florida Statutes, a list of audit findings and recommendations was submitted to the Office of the Public Defender, Seventeenth Judicial Circuit. The Public Defender's written response to the audit findings and recommendations included in this report is shown as Exhibit D.

- (26) In his written response, the Public Defender submitted and made reference to a document which constitutes a public record of his Office. This document was not reproduced in this report.

EXHIBITS

The following Exhibits are attached to and form an integral part of this report:

- [EXHIBIT - A](#)** *Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.*
- [EXHIBIT - B](#)** *Notes to Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.*
- [EXHIBIT - C](#)** *Organizational Chart.*
- [EXHIBIT - D](#)** *Statement from Audited Official.*

EXHIBIT – A
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

Fund Type/ Appropriation Category	Final Operating Budget	Actual Expenditures of Current Appropriations	Other Commitments of Budgeted Resources	Total Expenditures and Other Commitments of Current Appropriations	Variance - Favorable (Unfavorable)
GENERAL REVENUE FUND					
Current:					
Salaries and Benefits	\$ 8,252,907.00	\$ 8,232,378.76	\$ -	\$ 8,232,378.76	\$ 20,528.24
Other Personal Services	57,757.00	50,407.47	-	50,407.47	7,349.53
Expenses	630,635.00	601,374.42	-	601,374.42	29,260.58
Data Processing Services	565.00	565.00	-	565.00	-
Operating Capital Outlay	215,132.00	176,798.00	38,334.00	215,132.00	-
Special Category:					
Public Defenders - Law Library	<u>76,976.00</u>	<u>65,562.31</u>	<u>-</u>	<u>65,562.31</u>	<u>11,413.69</u>
TOTAL GENERAL REVENUE FUND	<u>\$ 9,233,972.00</u>	<u>\$ 9,127,085.96</u>	<u>\$ 38,334.00</u>	<u>\$ 9,165,419.96</u>	<u>\$ 68,552.04</u>

The accompanying notes to this Exhibit describe in more detail the information included in this comparison.

EXHIBIT – B
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

- (1) The following procedures are used in adopting, amending, and reporting budgets and budgetary data:
- Section 216.011(1)(kk), Florida Statutes, indicates that for purposes of Chapter 216, Florida Statutes, Public Defenders are to be considered State agencies. Accordingly, budgets are prepared and submitted to the Legislature in the form and manner prescribed by Chapter 216, Florida Statutes, for State agencies.
 - As provided by Section 27.60, Florida Statutes, limited transfers of expenditure authority may be made by the Public Defender.
 - Budgetary information is integrated into the accounting system.
 - In accordance with Chapter 216, Florida Statutes, annual appropriations are used for: (1) authorized expenditures incurred during the current fiscal year; (2) encumbrances outstanding at year-end approved for liquidation in the subsequent year; and (3) legal, due, and unpaid obligations relating to the prior year which were not requested and/or approved to be liquidated from appropriations of the prior year.
- (2) Because the budgetary basis of accounting for operating categories described in Chapter 216, Florida Statutes, requires recognition of amounts which are in addition to those used to recognize and report expenditures in accordance with generally accepted accounting principles, the expenditures and commitments presented on Exhibit A have been shown on a basis comparable to the budget. To present these data on a basis comparable to the budget, accrual basis expenditures paid from or charged to 1996-97 fiscal year appropriations have been shown in the “Actual Expenditures of Current Appropriations” column. Additionally, encumbrances at June 30, 1997, which were approved for certification forward to be paid in the 1997-98 fiscal year are shown in the “Other Commitments of Budgeted Resources” column.

EXHIBIT – B (Continued)
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

- (3) Adjustments to reconcile the budget amounts for the operating categories shown on Exhibit A with amounts appropriated are as follows:

Description	General Revenue Fund
Appropriated by Chapter 96-424, Laws of Florida	\$ 9,074,174
Changes Authorized by the Executive Office of the Governor	<u>159,798</u>
Total Final Operating Budget, Exhibit A	<u><u>\$ 9,233,972</u></u>

EXHIBIT – C
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
ORGANIZATIONAL CHART
As of February 28, 1998

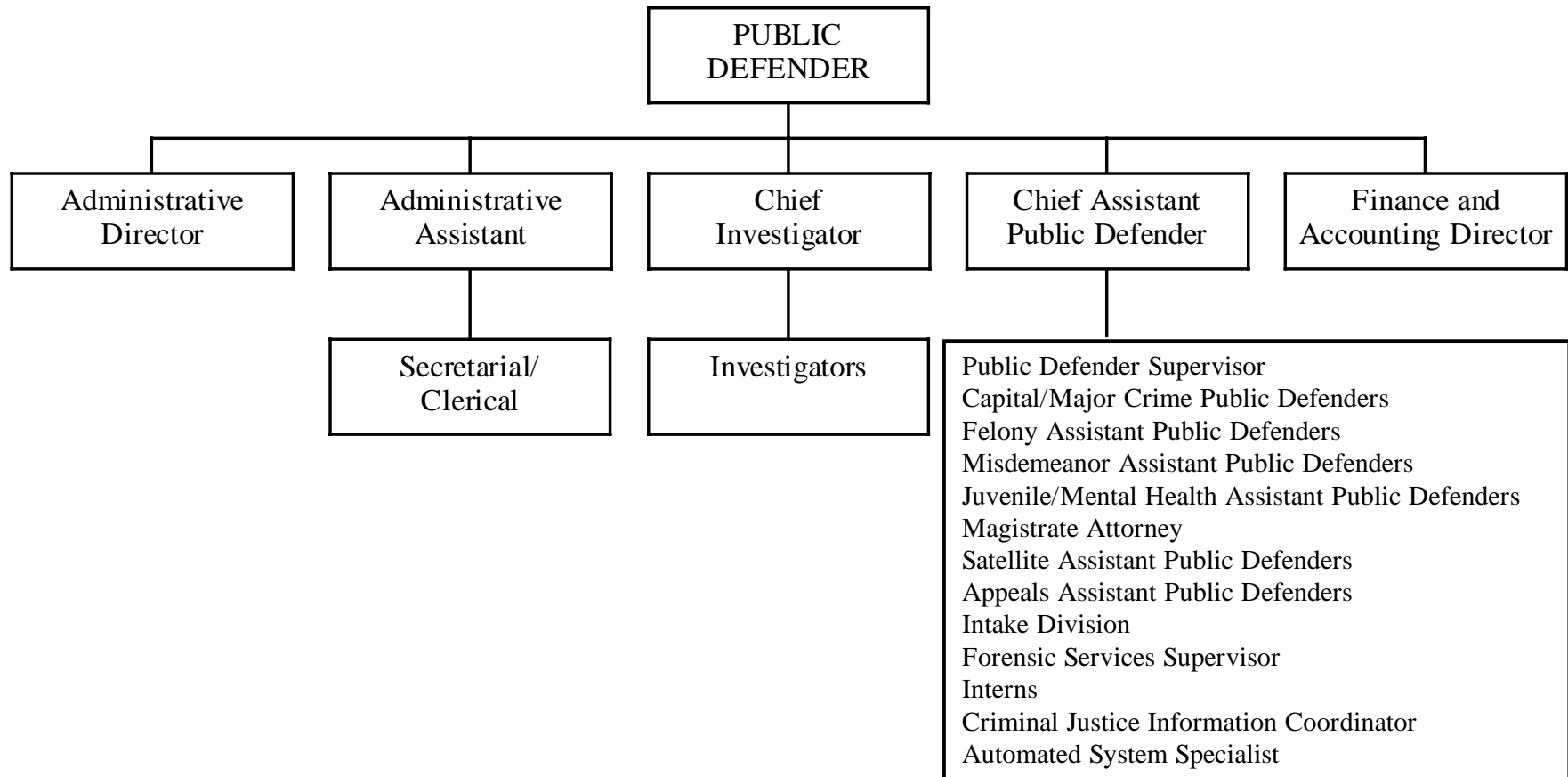


EXHIBIT – D
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
STATEMENT FROM AUDITED OFFICIAL
For the Period March 1, 1997, Through February 28, 1998



ALAN H. SCHREIBER
PUBLIC DEFENDER

Office of the
PUBLIC DEFENDER

SEVENTEENTH JUDICIAL CIRCUIT

BROWARD COUNTY

BROWARD COUNTY COURTHOUSE
201 S.E. 6TH STREET, NORTH WING, THIRD FLOOR
FORT LAUDERDALE, FLORIDA 33301
TELEPHONE (954) 831-8650
SUNCOM 454-8650
This Writer's Phone Number 954-831-8688

6/29/98

State of Florida - Office of the Auditor General
111 West Madison Street
P.O. Box 1735
Tallahassee, Fla. 32302

Attention: Charles L. Lester, Auditor General

Reference: Response to Preliminary and Tentative Audit Findings for the period March 1, 1997 through February 28, 1998.

Audit Finding: Salary Rate

Audit
Report
Par. No.
(19-23)



This office will continue to review the monthly Salary Rate report to determine if there are any changes to be made that will further reduce this office's rate overage. At this time, this office is no longer overlapping positions. In addition, we would like to reiterate our position on why we continue to exceed our Annual Salary rate.

1. Complexity in cases and dramatic increases in major felony caseloads made it necessary to obtain attorneys with more experience and to give current employees more responsibilities. As a result, it was necessary to pay employees more money to retain qualified personnel. This management philosophy had made this office the most efficient Public Defender office in the state. (See Miami Herald article attached)
2. In order to handle our caseload efficiently, it has been necessary to pay experienced employees more and limit the number of new employees. This policy is efficient because it reduces turnover, which reduces delays in processing cases. Delays in processing cases would cost State and County government additional resources. For the past several years, this office has had one of the lowest costs per case in the state, a proven record of efficiency. In addition, this office has tried more jury trials than any other Public Defender's Office in the State of Florida. This office has also had one of the highest acquittal rates in the state. These facts demonstrate productivity and efficiency. However, higher salaries and fewer employees result in vacant

EXHIBIT – D (Continued)
OFFICE OF THE PUBLIC DEFENDER
SEVENTEENTH JUDICIAL CIRCUIT
STATEMENT FROM AUDITED OFFICIAL
For the Period March 1, 1997, Through February 28, 1998

Audit
Report
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(19-23)

positions. Since vacant positions are calculated in rate, overages in rate have occurred.

3. While this office exceeded it's approved rate, **It has never exceeded its Salary Budget.** In fact, funds were returned to the State Treasury in each year of the audit period.

If you require any further information or clarification, please do not hesitate to contact this office.

Sincerely,



Alan H. Schreiber
Public Defender

Attachments