



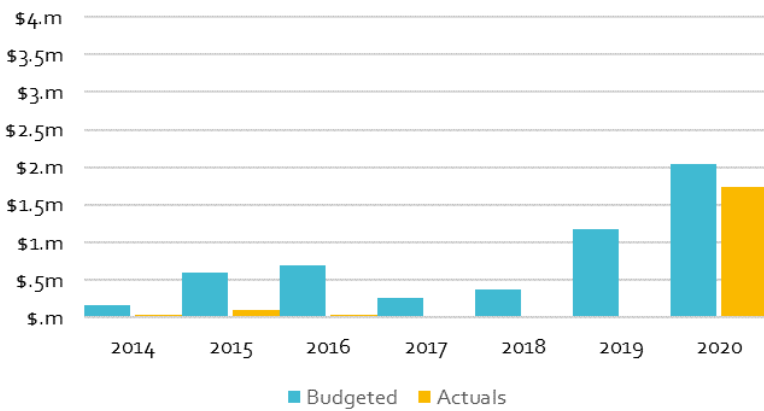
# ULSTER COUNTY OFFICE OF THE COMPTROLLER

## Public Defender Follow-Up Audit Snapshot

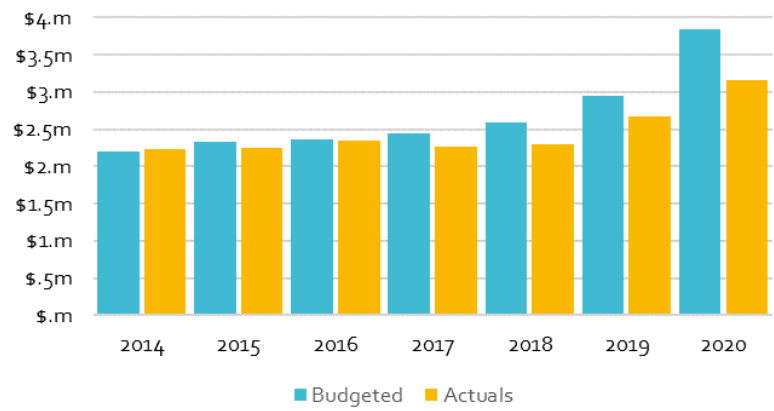
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The Ulster County Comptroller's 2019 audit of grants management in the Public Defender's Office recommended strengthening grant oversight and monitoring to maximize the utilization of available grant funds. This follow-up audit found enhanced grant monitoring and utilization, but there are additional opportunities for improvement. Better alignment between budgeted revenues and expenditures as well as greater budget documentation, would identify revenues not received and increase the budget transparency and oversight for the County as a whole.

Public Defender's Office Revenues



Public Defender's Office Expenditures



The Ulster County Public Defender's Office never fully utilized the funding sources awarded and made available by NYS Office of Indigent Legal Services (NYS OILS) to expand and improve services. The Office was awarded a total of \$3,100,355 consisting of \$604,776 in grant funding as well as \$2,202,720 in Distribution funding. The Public Defender expended \$1,744,411, or approximately 56% of the funding awarded. A total of \$1.356 million in funding made available to Ulster County was ultimately forgone and unable to be reimbursed.

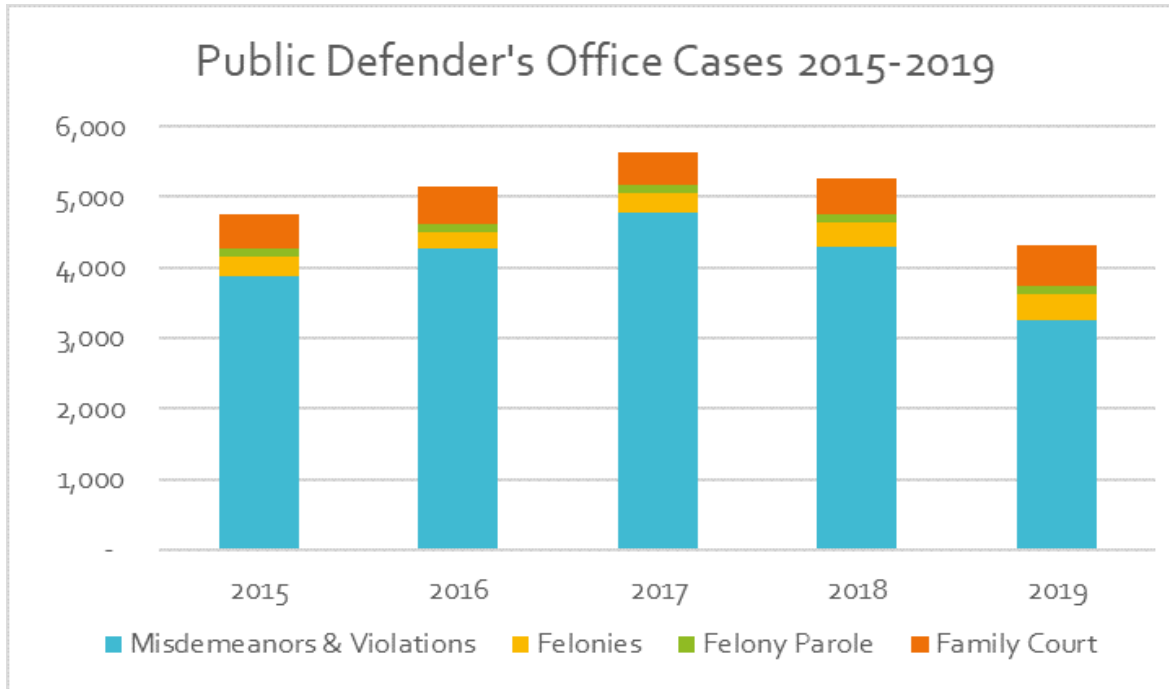
Increasing revenues were budgeted without the expenditures necessary to draw down those revenues. Without requested reimbursable positions and resources added to the Public Defender's budget, Ulster County could not attain NYS OILS reimbursement revenue. The Public Defender's budget contained variances between budgeted and actual revenues that increased as a percentage of budget each year. The growing variance shows that the Office was having trouble fully expending and submitting reimbursements for the budgeted funds.

Funding Source	Amount Awarded	Amount Claimed	Utilization Percentage	Unused Amount
CAFA	\$ 604,776	\$ 63,645	11%	\$ 541,131
Upstate Quality	\$ 292,859	\$ -	0%	\$ 292,859
Distribution #4	\$ 440,544	\$ 420,894	96%	\$ 19,650
Distribution #6	\$ 440,544	\$ 330,025	75%	\$ 110,519
Distribution #7	\$ 440,544	\$ 249,269	57%	\$ 191,275
Distribution #8	\$ 881,088	\$ 680,578	77%	\$ 200,510
<b>Totals</b>	<b>\$ 3,100,355</b>	<b>\$ 1,744,411</b>	<b>56%</b>	<b>\$ 1,355,944</b>

### BACKGROUND

Defendants have a right to counsel regardless of their ability to pay. In New York State, the state shares that cost with the counties. The funding and provision of indigent legal services have been the subject of much litigation in New York State. Historically, New York State has provided support to the County for indigent legal services for many years, through a variety of State funded programs, which have changed over time. All of these funding sources came with a caveat that the funds must supplement existing expenditures to increase and improve services rather than supplanting existing budgeted and expended funds for the provision of counsel and expert, investigative and other services at the county level. Funds used to supplant would be required to be returned.

The number of budgeted staff in the Public Defender's Office remained at 25 for the years 2015, 2016 and 2017. In 2018, an additional position was budgeted, and in 2019 the total budgeted positions were brought to 32. It is important to note however, that figures reported as "budgeted positions" include administrative staff and part-time attorneys, that may not improve caseload statistics.



Cases per attorney and weighted cases per attorney (a calculation recommended by the state where each felony is treated as 2.67 cases) were not routinely tracked by the Public Defender's Office in the past. For our analysis, we have estimated cases and weighted cases per attorney using total attorney hours in our payroll system and assuming a 37.5 work week and 50 weeks per year as per the Hurrell-Harring Settlement. The reduction in caseload is driven both by increased attorney hours and a reduction in cases overall.

Ulster County Public Defender Staffing Data					
	2015	2016	2017	2018	2019
<b>Budgeted Total Employee Count</b>	25	25	25	26	32
<b>Annual Attorney Hours</b>	28,295	27,486	27,070	28,709	31,067
<b>Attorney Hours per case</b>	5.94	5.34	4.81	5.46	7.22
<b>Attorney Positions (37.50 hours/50 weeks)</b>	15.09	14.66	14.44	15.31	16.57
<b>Cases per attorney</b>	336	375	416	366	277
<b>Ulster County Weighted Cases/Attorney</b>	706	777	866	774	595

### RECOMMENDATIONS

The Budget Division of the Department of Finance should not budget reimbursement grant revenues without the corresponding grant expenditures needed to draw those revenues. Ulster County should adopt a formal grant monitoring and budgeting procedure to ensure that revenue grant funds are fully utilized, and the goals of funding streams are achieved. The Budget Division should perform quarterly revenue analysis to gauge whether the actuals are on target for achieving budgeted amounts, and proactively address variances as necessary. We recommend the Budget Division implement a budget workflow process within the County's Financial Management system to improve budget related documentation and budget analysis ability. The Public Defender's Office should annually identify, collect and report the metrics by case type and per full-time equivalent attorney in accordance with the Hurrell-Harring caseload standards to better measure the impact of additional funding for indigent legal services.

**\$1.36M**

in forgone grant revenues

**7.22**

hours spent per case in 2019

**16.57**

full-time equivalent attorneys in 2019

**\$1.15M**

variance between budgeted and actual 2019 revenues

**\$0.31M**

variance between budgeted and actual 2020 revenues