



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CONSERVATION FOUNDATION

Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: February 6, 2024

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
				2021		23-01, 23-02	
Category 1:	0	0	0				
Category 2:	0	2	2				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers the Illinois Conservation Foundation’s (Foundation) compliance examination for the two-years ended June 30, 2023. A separate digest covering the Foundation’s financial audit as of and for the year ending June 30, 2023 was released under a separate cover. In total, this report contains two findings, one of which was reported in the Financial Audit.

SYNOPSIS

- **(23-02)** The Foundation did not ensure compliance with the Payment Card Industry Data Security Standards.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH PAYMENT CARD INDUSTRY DATA SECURITY STANDARDS

Not in compliance with PCI DSS

The Illinois Conservation Foundation (Foundation) did not ensure compliance with the Payment Card Industry Data Security Standards (PCI DSS).

During testing, we noted the Foundation had not:

Did not assess programs accepting credit cards

- Formally assessed each program accepting credit card payments, the methods in which payments could be made, matched these methods to the appropriate Self-Assessment Questionnaire (SAQ), and contacted service providers to obtain relevant information and guidance as deemed appropriate.

Did not complete SAQs

- Completed a SAQ addressing all elements of its environment utilized to store, process, and transmit cardholder data. (Finding 2, pages 11-12)

We recommended the Foundation assess each program accepting credit card payments, the methods in which payments can be made, match these methods to the appropriate SAQ, work with the service providers to obtain relevant information, and complete those SAQs at least annually.

Foundation agreed with auditors

The Foundation agreed with the recommendation.

AUDITOR'S OPINION

The financial audit report was released under a separate cover. The auditors stated the financial statements of the Foundation as of and for the year ended June 30, 2023, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Foundation for the two-years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Foundation complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Company, LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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