



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION

State Compliance Examination
For the Two Years Ended June 30, 2024

Release Date: July 17, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2010		1	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (24-1) The Commission did not have adequate controls over the administration of its accounts receivable.

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.

**FINDING, CONCLUSIONS, AND
RECOMMENDATION**

**INADEQUATE CONTROLS OVER ACCOUNTS
RECEIVABLE**

The Commission did not have adequate controls over the administration of its accounts receivable.

**Receivables over a year past due
were not referred for collection or
offset against State payments**

We noted 40 of 40 (100%) accounts receivable tested, totaling \$3,272,322, were over one year past due and had not been referred to the Comptroller's Offset System, Department of Revenue's Debt Collection Bureau, or the Attorney General as of June 30, 2024. (Finding 1, pages 8-9). **This finding has been reported since 2010.**

We recommended the Commission pursue all reasonable and appropriate procedures to collect outstanding debts as required by State laws and regulations.

**Commission accepted the
recommendation**

The Commission accepted the recommendation.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Commission 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

COURTNEY DZIERWA
Division Director

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

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FRANK J. MAUTINO
Auditor General

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