



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS CONSERVATION FOUNDATION**

**Compliance Examination  
 For the Year Ended June 30, 2020**

**Release Date: December 10, 2020**

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2019	19-01		
Category 2:	0	0	0				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
FINDINGS LAST AUDIT: 5							

**INTRODUCTION**

This digest covers our compliance examination of the Illinois Conservation Foundation (Foundation) for the year ended June 30, 2020. A separate financial audit as of and for the year ending June 30, 2020 will be released under a separate cover. In total, this report contains one finding, which was reported in the Financial Audit.

- 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.

**ILLINOIS CONSERVATION FOUNDATION  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2020**

<b>EXPENDITURE STATISTICS</b>	<b>2020</b>	<b>2019</b>
<b>Cash and cash equivalents, beginning.....</b>	<b>\$ 727,520</b>	<b>\$ 452,251</b>
<b>Receipts.....</b>	<b>\$ 1,079,175</b>	<b>\$ 1,139,169</b>
Donations.....	803,543	862,888
Merchandise sales.....	25,690	23,860
Net investment earnings.....	183,671	252,421
Loan payable proceeds.....	66,271	-
<b>Disbursements.....</b>	<b>\$ (1,334,560)</b>	<b>\$ (863,900)</b>
General administrative.....	(473,080)	(291,761)
Programs.....	(861,480)	(572,139)
<b>Cash and cash equivalents, ending.....</b>	<b>\$ 472,135</b>	<b>\$ 727,520</b>
<b>Average Number of Board Members.....</b>	<b>11</b>	<b>11</b>
<b>Average Number of Employees.....</b>	<b>3</b>	<b>3</b>

<b>FOUNDATION CHIEF EXECUTIVE</b>
During Examination Period: Crystal Curfman, Executive Director
Currently: Steve Ettinger, Executive Director (effective 11-16-20)

### **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, 2020, are fairly stated in all material respects.

### **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Foundation for the year ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2020-001. Except for the noncompliance described in this finding, the accountants stated the Foundation complied, in all material respects, with the requirements described in the report.

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

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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