



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, 2021

Release Date: December 29, 2021

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	<b>No Repeat Findings</b>
Category 2:	2	0	2	
Category 3:	0	0	0	
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>2</b>	
FINDINGS LAST AUDIT: 1				

**INTRODUCTION**

This digest covers the Illinois Conservation Foundation’s (Foundation) compliance examination for the year ended June 30, 2021. A separate digest covering the Foundations’ financial audit as of and for the year ending June 30, 2021 will be released under a separate cover. In total, this report contains two findings, one of which was reported in the Financial Audit.

**SYNOPSIS**

- (21-02) The Foundation did not ensure compliance with the Payment Card Industry Data Security Standards.

<p><b>Category 1:</b> Findings that are <b>material weaknesses</b> in internal control and/or a <b>qualification</b> on compliance with State laws and regulations (material noncompliance).</p> <p><b>Category 2:</b> Findings that are <b>significant deficiencies</b> in internal control and <b>noncompliance</b> with State laws and regulations.</p> <p><b>Category 3:</b> Findings that have <b>no internal control issues but are in noncompliance</b> with State laws and regulations.</p>
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**ILLINOIS CONSERVATION FOUNDATION  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2021**

<b>EXPENDITURE STATISTICS</b>	<b>2021</b>	<b>2020</b>
<b>Cash and cash equivalents, beginning.....</b>	<b>\$ 472,135</b>	<b>\$ 727,520</b>
<b>Receipts.....</b>	<b>\$ 859,987</b>	<b>\$ 1,079,175</b>
Donations.....	658,240	803,543
Merchandise sales.....	27,115	25,690
Net investment earnings.....	105,395	183,671
Loan payable proceeds.....	69,237	66,271
<b>Disbursements.....</b>	<b>\$ (711,981)</b>	<b>\$ (1,334,560)</b>
General administrative.....	(385,000)	(473,080)
Programs.....	(326,981)	(861,480)
<b>Cash and cash equivalents, ending.....</b>	<b>\$ 620,141</b>	<b>\$ 472,135</b>
<b>Average Number of Board Members.....</b>	<b>11</b>	<b>11</b>
<b>Average Number of Employees.....</b>	<b>4</b>	<b>3</b>

<b>FOUNDATION CHIEF EXECUTIVE</b>
During Examination Period: Crystal Curfman (through 10-31-20), Vacant (11-1-20 to 11-15-20), Steve Ettinger (effective 11-16-20) Currently: Steve Ettinger, Executive Director

## 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 recommendation and stated the SAQ was not completed due to staffing constraints and competing priorities.

### 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, 2021, are fairly stated in all material respects.

### ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Foundation for the year ended June 30, 2021, 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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