

**STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

**Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

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**AGENCY OFFICIALS**

Director (3/4/19 to Present)	Colleen Callahan
Director (7/1/16 to 3/3/19)	Wayne Rosenthal
Assistant Director (7/1/19 – Present)	John Rogner
Assistant Director (4/1/19 – 6/30/19)	Vacant
Assistant Director (1/1/18 – 3/31/19)	Rich Brauer
Deputy Director (4/1/19 – Present)	Vacant
Deputy Director (10/1/18 – 3/31/19)	Eric Lohrenz
Chief of Staff (6/17/19 – Present)	Kristin DiCenso
Chief of Staff (5/1/19 – 6/16/19)	Vacant
Chief of Staff (7/1/18 – 4/30/19)	Brad Carlson
Chief of Staff (7/1/16 – 6/30/18)	Brent Krebs
Deputy Chief of Staff (5/1/19 – Present)	Rachel Torbert
Deputy Chief of Staff (3/4/19 – 4/30/19)	Vacant
Deputy Chief of Staff (3/1/17 – 3/3/19)	Steve Ettinger
General Counsel/Legal (10/1/18 – Present)	Renee Snow
General Counsel/Legal (8/16/17 – 9/30/18)	Eric Lohrenz
General Counsel/Legal (8/3/17 – 8/15/17)	Vacant
General Counsel/Legal (9/1/16 – 8/2/17)	Gabe Grosboll
General Counsel/Legal (7/1/16 – 8/31/16)	Vacant
Chief Fiscal Officer (5/1/19 – Present)	Brad Colantino
Chief Fiscal Officer (1/1/15 – 4/30/19)	Doug Florence
Chief Information Officer (1/1/17 – Present)	Steve Washko
Chief Information Officer (11/1/16 – 12/31/16)	Vacant
Chief Information Officer (7/1/16 – 10/31/16)	Don Bricker
Chief Internal Auditor (7/1/18 – Present)	Jeff Beals
Chief Internal Auditor (7/1/16 – 6/30/18)	Brad Colantino
GAAP Coordinator	Rebecca Wilson

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**AGENCY OFFICIALS (continued)**

Property Control (12/16/16 – Present)	Kami Windisch
Property Control (7/1/16 – 12/15/16)	Kim Clark
Office Director – Legislation (7/1/18 – Present)	Vacant
Office Director – Legislation (7/1/17 – 6/30/18)	Brad Carlson
Office Director – Legislation (7/1/16 – 6/30/17)	Michael Stevens
Office Director – Realty and Capital Planning (1/1/15 – Present)	Bob Appleman
Office Director – Land Management (1/1/19 – Present)	Vacant
Office Director – Land Management (3/1/17 – 12/31/18)	Regan Ramsey
Office Director – Land Management (7/1/16 – 2/28/17)	Todd Rettig
Office Director – Law Enforcement (5/1/19 – Present)	Jerry Costello
Office Director – Law Enforcement (5/29/09 – 4/30/19)	Rafael Gutierrez
Office Director – Mines and Minerals (6/17/19 – Present)	Donnie Stewart
Office of Director – Mines and Minerals (6/1/19 – 6/16/19)	Vacant
Office Director – Mines and Minerals (3/4/19 – 5/31/19)	Michael Falter
Office Director – Mines and Minerals (2/1/19 – 3/3/19)	Vacant
Office Director – Mines and Minerals (5/1/17 – 1/31/19)	Tom Brenner
Office Director – Mines and Minerals (7/1/16 – 4/30/17)	James Hafliger
Office Director – Oil and Gas Management (3/4/19 – Present)	Dan Brennan
Office Director – Oil and Gas Management (1/1/19 – 3/3/19)	Vacant
Office Director – Oil and Gas Management (1/16/15 – 12/31/18)	Mike Mankowski
Office Director – Resource Conservation (10/16/16 – Present)	Chris Young
Office Director – Resource Conservation (7/1/16 – 10/15/16)	James Herkert
Illinois State Museum Director (Acting) (1/1/18 – Present)	Robert Sill
Illinois State Museum Director (Acting) (7/1/16 – 12/31/17)	Michael Wiant
Office Director – Strategic Services (4/16/19 – Present)	Tom Selinger
Office Director – Strategic Services (4/1/17 – 4/15/19)	Jason Emmett
Office Director – Strategic Services (7/1/16 – 3/31/17)	Steve Ettinger

STATE OF ILLINOIS  
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**AGENCY OFFICIALS (continued)**

Office Director – Water Resources (1/1/18 – Present)  
Office Director – Water Resources (7/1/16 – 12/31/17)

Loren Wobig  
Dan Injerd

The Department's headquarters are located at:

One Natural Resources Way  
Springfield, Illinois 62703-1271



# Illinois Department of Natural Resources

One Natural Resources Way Springfield, Illinois 62702-1271  
www.dnr.illinois.gov

JB Pritzker, Governor  
Colleen Callahan, Director

## MANAGEMENT ASSERTION LETTER

June 17, 2019

E.C. Ortiz & Co., LLP  
Certified Public Accountants  
333 S. Desplaines Street, Suite 2-N  
Chicago, Illinois 60661

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Department of Natural Resources. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, Department of Natural Resources' compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2018, the State of Illinois, Department of Natural Resources has materially complied with the assertions below.

- A. The State of Illinois, Department of Natural Resources has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Department of Natural Resources has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Department of Natural Resources has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Department of Natural Resources are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the State of Illinois, Department of Natural Resources on behalf of the State or held in trust by the State of Illinois, Department of Natural Resources have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

**State of Illinois, Department of Natural Resources**

**SIGNED ORIGINAL ON FILE**

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Colleen Callahan, Director

**SIGNED ORIGINAL ON FILE**

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Brad Colantino, Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

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Renee Snow, General Counsel/Legal

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
COMPLIANCE EXAMINATION  
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**COMPLIANCE REPORT**

**SUMMARY**

Effective July 1, 2017, Executive Order Number 2017-01 abolished the Historic Preservation Agency (HPA) and transferred all the powers, duties, functions, and responsibilities of HPA, except those relating to the Abraham Lincoln Presidential Library and Museum, to the newly created Division of Historic Preservation within the Department of Natural Resources' Office of Land Management.

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>	<u>Prior</u>
<u>Findings</u>	<u>Report</u>	<u>DNR Report</u>	<u>HPA Report</u>
Findings	23*	17	19**
Repeated Findings	15	13	18
Prior Recommendations Implemented or Not Repeated	2	3	2

\* Of Department's 8 new findings reported during the examination period, 4 of those findings originated within the HPA.

\*\* Nine findings from the HPA were not repeated during this examination. The remaining findings were included in the Department's current year report. See pages 71 to 76 for the status of prior findings of the HPA.

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**SCHEDULE OF FINDINGS**

Item No.	Page	Description	Finding Type
FINDINGS (GOVERNMENT AUDITING STANDARDS)			
2018-001	17	Inadequate Controls and Oversight over Valuation of Intangibles	Significant Deficiency and Noncompliance
FINDINGS (STATE COMPLIANCE)			
2018-002	19	Inadequate Controls over Accounts Receivable	Material Weakness and Material Noncompliance
2018-003	25	Inadequate Controls over Expenditure Records	Material Weakness and Material Noncompliance
2018-004	27	Inadequate Controls over Historical Artifacts	Material Weakness and Material Noncompliance
2018-005	29	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2018-006	31	Failure to Issue Off-Highway Vehicle Usage Stamps	Significant Deficiency and Noncompliance
2018-007	32	Failure to Enforce Concessionaire Lease Agreements	Significant Deficiency and Noncompliance
2018-008	35	Lack of Contingency Planning or Testing to Ensure Recovery of Computer Systems	Significant Deficiency and Noncompliance

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Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE) - Continued			
2018-009	37	Weaknesses with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
2018-010	39	Weaknesses Regarding the Security and Control of Confidential Information	Significant Deficiency and Noncompliance
2018-011	41	Inadequate Controls over Receipts	Significant Deficiency and Noncompliance
2018-012	44	Internal Audit Deficiencies	Significant Deficiency and Noncompliance
2018-013	47	Inaccurate and Incomplete Agency Workforce Reports	Significant Deficiency and Noncompliance
2018-014	49	Inadequate Controls over Overtime	Significant Deficiency and Noncompliance
2018-015	50	Noncompliance with Mandated Duties	Significant Deficiency and Noncompliance
2018-016	53	Property Control Weaknesses	Significant Deficiency and Noncompliance
2018-017	55	Failure to Comply with the Historical Sites Listing Act	Significant Deficiency and Noncompliance
2018-018	57	Inadequate Controls over Contractual Agreements	Significant Deficiency and Noncompliance

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Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE) - Continued			
2018-019	59	Petty Cash Weaknesses	Significant Deficiency and Noncompliance
2018-020	61	Inadequate Controls over Investment of Public Funds	Significant Deficiency and Noncompliance
2018-021	63	Inadequate Controls over Fuel Reconciliations	Significant Deficiency and Noncompliance
2018-022	65	Failure to Comply with the Illinois State Agency Historic Resources Act	Significant Deficiency and Noncompliance
2018-023	68	Inadequate Controls over Bank Reconciliations	Significant Deficiency and Noncompliance

In addition, the following finding which is reported as a current finding relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

2018-001	17	Inadequate Controls and Oversight over Valuation of Intangibles	Significant Deficiency and Noncompliance
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PRIOR FINDINGS NOT REPEATED

A	70	Inadequate Controls over World Shooting and Recreational Complex's Operations	
B	70	Inaccurate Financial Reporting	

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
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**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on June 4, 2019. Attending were:

Department of Natural Resources

Rafael Gutierrez, Advisor to the Director  
Brad Colantino, Chief Fiscal Officer  
Rebecca Wilson, GAAP Coordinator  
Jeff Beals, Chief Internal Auditor

Office of the Auditor General

Courtney Dzierwa, Senior Audit Manager

E.C. Ortiz & Co., LLP

Marites Sy, Partner  
JayR Castañeda, Manager

The responses to the recommendations were provided by Rebecca Wilson in correspondence dated June 13, 2019.



INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Natural Resources' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2018. The management of the State of Illinois, Department of Natural Resources is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of Natural Resources' compliance based on our examination.

- A. The State of Illinois, Department of Natural Resources has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Department of Natural Resources has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Department of Natural Resources has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Department of Natural Resources are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Department of Natural Resources on behalf of the State or held in trust by the State of Illinois, Department of Natural Resources have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Department of Natural Resources complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Department of Natural Resources complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Department of Natural Resources' compliance with specified requirements.

Our examination disclosed the following material noncompliance with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. As described in items 2018-002, 2018-003, and 2018-004 in the accompanying schedule of findings, the State of Illinois, Department of Natural Resources did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. As described in item 2018-002 in the accompanying schedule of findings, the State of Illinois, Department of Natural Resources did not comply with applicable laws and regulations concerning the collection of State revenues and receipts, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Department of Natural Resources to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the material noncompliance described in the preceding paragraph, the State of Illinois, Department of Natural Resources complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. However, the results of our procedures disclosed other instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2018-001 and 2018-005 through 2018-023.

The State of Illinois, Department of Natural Resources' responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of Natural Resources' responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Internal Control**

Management of the State of Illinois, Department of Natural Resources is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Department of Natural Resources' internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Department of Natural Resources' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Department of Natural Resources' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-002, 2018-003, and 2018-004 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-001 and 2018-005 through 2018-023 to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois, Department of Natural Resources' responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of Natural Resources' responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2017, in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016, accompanying supplementary information in Schedules 3, 4, 5, 6, and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
June 17, 2019



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Capital Assets of the State of Illinois, Department of Natural Resources, as of June 30, 2018, and the related notes to the Schedule of Capital Assets, and have issued our report thereon dated December 11, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedule of Capital Assets, we considered the State of Illinois, Department of Natural Resources' internal control over financial reporting for the Capital Asset Account (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule of Capital Assets, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Department of Natural Resources' internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Department of Natural Resources' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control of the Capital Asset Account that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as item 2018-001 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State of Illinois, Department of Natural Resources' Schedule of Capital Assets is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the Schedule of Capital Assets' amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item 2018-001.

### **State of Illinois, Department of Natural Resources' Response to Finding**

The State of Illinois, Department of Natural Resources' response to the finding identified in our audit is described in the accompanying schedule of findings. The State of Illinois, Department of Natural Resources' response was not subjected to the auditing procedures applied in the audit of the Schedule of Capital Assets and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Department of Natural Resources' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois, Department of Natural Resources' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
December 11, 2018

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS**  
For the Two Years Ended June 30, 2018

2018-001.     **FINDING**     (Inadequate Controls and Oversight over Valuation of Intangibles)

The Department of Natural Resources (Department) did not have adequate control and oversight over the valuation of donated intangible assets and the responsibility to value these assets was not clearly assigned to a responsible individual or division.

During testing of capital asset additions during Fiscal Year 2018, we noted the Department received donated conservation easements and dedicated lands for preservation in perpetuity, totaling \$7,033,339, from local government units, private individuals, and not-for-profit organizations. The Department then calculated the value of these donated easements and dedicated lands by using land sales information of various counties and an index factor to estimate the current land values, and applied a certain percentage for the encumbrance. In our review of the calculation, we noted the Department did not ensure the Office/Division performing the calculation used updated data. The land sales information used and the index factor were from 2013 and were not updated using recent sales data.

Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application (paragraph 79) requires donated capital assets to be recorded at acquisition value. The 2018-2019 GASB Comprehensive Implementation Guide (Question 7.9.4) defines acquisition value as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Acquisition value may be calculated from manufacturer’s catalog or price quotes in periodicals, recent sales of comparable assets, or other reliable information.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that transfers of assets and resources are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

According to the Office of Fiscal Management, the Office of Realty and Environmental Planning is responsible for valuing these types of assets because they have the necessary experience and technical expertise. According to the Office of Realty and Environmental Planning, they did not view these calculations as an official determination of the value; they believed the calculations were simply an audit exercise in prior years.

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DEPARTMENT OF NATURAL RESOURCES  
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2018-001.     **FINDING** (Inadequate Controls and Oversight over Valuation of Intangibles) -  
Continued

Inadequate control and oversight over the valuation of intangibles may result in a material misstatement of the capital assets account of the Department and the Statewide Comprehensive Annual Financial Report. (Finding Code No. 2018-001)

**RECOMMENDATION**

We recommend Department management clearly identify and assign the responsibility for valuing these assets to the responsible Office/Division. We also recommend the Department periodically revisit these calculations to ensure updated sales data and index factors are used in performing the valuations.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department has identified the Office of Realty and Environmental Planning as being responsible for valuing these types of assets. The Department will periodically revisit the calculations to ensure updated sales data and index factors are used in performing the valuations.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Inadequate Controls over Accounts Receivable)

The Department of Natural Resources (Department) did not exercise adequate controls over its reporting of accounts receivable.

We performed detailed testing of accounts receivable including the *Quarterly Summary of Accounts Receivable – Accounts Receivable Activity Report* (Form C-97) and *Quarterly Summary of Accounts Receivable – Aging of Total Gross Receivables* (Form C-98) on the following funds: the State Boating Act Fund (039), the State Parks Fund (040), the Wildlife and Fish Fund (041), the Plugging and Restoration Fund (137), the Underground Resources Conservation Enforcement Fund (261), and the Illinois Historic Sites Fund (538).

During testing, we noted the following weaknesses:

**Accounting System and Process Deficiencies**

- The Department’s accounts receivable reporting process is cumbersome, relies on numerous subsystems, and requires manual entry. The C-97 and C-98 were manually compiled from multiple accounts receivable systems in order to issue a single report. For example, we identified:
  - Funds 261 and 137 are using an outdated computer system called Paradox.
  - Fund 039 is comprised of Automated Clearing House (ACH) accounting reports, phone/internet deposit slips, fund transfer reports from the Comptroller, and returned check aging reports.
- The Department did not maintain a detailed accounts receivable subsidiary ledger to support the current quarter accounts receivable additions reported on its C-97s. Rather, the Department took the amount collected during the quarter, subtracted the beginning quarterly receivable balance, and added the ending quarterly gross receivable balance to calculate the accounts receivable additions for the quarter.
- The Department’s accountant supervisor oversees compilation of Forms C-97 and C-98. However, this individual does not verify the figures reported from various individuals throughout the Department in charge of each fund’s accounts receivable.

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DEPARTMENT OF NATURAL RESOURCES  
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2018-002. **FINDING** (Inadequate Controls over Accounts Receivable) – Continued

The Statewide Accounting Management System Manual (SAMS) Chapter 26 and the Illinois State Collection Act of 1986 (30 ILCS 210) establish guidelines for the Department to follow in the development and implementation of a system for accounting and managing accounts. SAMS (Procedure 26.10.10) assigns responsibility to the Department for development of its internal procedures for implementing an accounts receivable system.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues and resources applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Good internal controls require due care be used in preparing the accounts receivable reports submitted to the Comptroller to ensure information used to complete the forms is accurate and reliable. Further, good internal controls over reporting include having a process to verify transactions prior to posting amounts into an accounting system.

**Inadequate Documentation for Reported Accounts Receivable Balances**

- The Department was unable to provide support for estimated uncollectible amounts reported for Funds 137 and 261 for all quarters in Fiscal Year 2017 and 2018. The Department's reported estimated uncollectible balance for Fund 137 ranged between \$558 thousand and \$951 thousand and ranged between \$558 thousand and \$2 million for Fund 261. In addition, the Department could not provide support for the \$9 thousand estimated uncollectible for Fund 041 for the 1st quarter of Fiscal Year 2018.
- The Department was unable to provide support for collections for Fund 041 for all quarters of Fiscal Year 2017 and 2nd quarter of Fiscal Year 2018. The Department's reported collections ranged between \$1 thousand and \$5 thousand.
- The Department was unable to provide support for the amount written off amounting to \$1 thousand for Fund 041 in the 1st quarter of Fiscal Year 2018.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
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For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Inadequate Controls over Accounts Receivable) – Continued

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State.

- For Funds 041, 137, and 538, we noted amounts reported on Form C-97 did not trace to the Department’s support. Differences noted were for the categories of “Authorized write-offs this quarter,” “Estimated Uncollectible”, and “Collections within 180 days,” which ranged from \$(131) thousand to \$3 thousand and occurred from the 1st quarter to the 4th quarter of Fiscal Year 2018.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues and resources applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources. Good internal controls require due care be used in preparing the accounts receivable reports submitted to the Comptroller to ensure information used to complete the forms is accurate and reliable.

**Inadequate Processing of Old Accounts Receivable**

- We noted the Department did not make sufficient attempts to either collect on its old aged accounts receivable or write off uncollectible accounts receivable greater than one year old. As of June 30, 2018, for Funds 137 and 261, the Department reported accounts receivable balances, consisting of outstanding well fees, unpaid fines, and plugging and restoration, totaling \$891,454 and \$2,790,535, respectively. We noted the majority of these balances are greater than one year old, and, in some cases, are as old as Fiscal Year 1991. Of the outstanding balance reported for these funds, \$775,265 and \$2,733,660 respectively, were reported as uncollectible on the Department’s Form C-97s.

The Illinois State Collection Act of 1986 (30 ILCS 210/3) states it is the “public policy of this State to aggressively pursue the collection of accounts or claims due to the State of Illinois through all reasonable means.” Further, SAMS (Procedure 26.40.10) requires the Department to individually pursue all reasonable and appropriate procedures available to effectuate collection.

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2018-002. **FINDING** (Inadequate Controls over Accounts Receivable) – Continued

Further, in accordance with generally accepted accounting principles, accounts receivable balances that are uncollectible should be written off and removed from the Department’s reporting process. The Uncollected State Claims Act (30 ILCS 205/2(a)) requires the Department, if it is unable to collect any claim or account receivable of \$1,000 or more after taking all reasonable efforts to collect the debt, request the Attorney General to certify the claim or account receivable is uncollectible. Further, the Uncollected State Claims Act (30 ILCS 205/2(c)) allows the Department to certify any claim or account receivable of less than \$1,000 as uncollectible, after the Department determines the total collection cost expended or anticipated will exceed the amount of the claim reasonably expected to be collected as provided in the Comptroller’s administrative rules (74 Ill. Admin. Code 320.70(b)).

**Errors Noted on Individual Accounts**

- The Department could not provide support for the receivable’s existence for two of 25 (8%) receivables selected for detailed testing, totaling \$1,410.

SAMS (Procedure 26.20.10) requires the Department to record and maintain detailed information related to each receivable. Information maintained should include, at a minimum, the debtor’s name, debtor’s social security number, debtor’s address, amount of debt, nature of the debt, formal due date of debt, and documentation of all collection efforts.

- One of 25 (4%) receivables selected for detailed testing, totaling \$3,500, was determined to be paid in full during Fiscal Year 2017 but continued to be reported as a receivable in Fiscal Year 2018.

SAMS (Procedure 26.30.20) requires the Department to report the amount of collections during the quarter and the ending balance of accounts receivable for each fund on its Form C-97. In addition, SAMS (Procedure 26.20.10) notes receivables represent claims for the future receipt of cash by the Department. Further, good internal controls over collections include ensuring cash collections on accounts receivable are promptly posted to the entity’s account to ensure further collection efforts are not made.

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2018-002. **FINDING** (Inadequate Controls over Accounts Receivable) – Continued

**Accounts Receivable Not Reported**

- The Department was the lessor in several real property rental agreements but did not track the timing of the rental payment due dates against related receipts to determine if receivables should be recorded and reported to the Comptroller on its Fund 538 Form C-97. Total real property rental receipts reported by the Department for Fund 538 were \$154,939 in Fiscal Year 2018. Potential receivable amounts could not be determined.

SAMS (Procedure 26.20.10) defines receivables to be recognizable if the transaction is complete to the extent that payment is the only unconsummated act, and the claim is measurable in terms of assignment of a monetary value established by State law and administrative regulations. SAMS (Procedure 26.30.10) requires State agencies to report receivables information on the Form C-97.

During the prior examination, Department personnel indicated a lack of staff, staff turnover, and inadequate systems were responsible for the deficiencies noted. Department personnel cited similar issues during the current examination.

Failure to establish and maintain accurate reporting procedures and controls over accounts receivable increases the risk the Department's receivable balances could be inaccurate and improperly valued and represents noncompliance with State laws and regulations. In addition, failure to timely pursue collections of outstanding accounts reduces the likelihood of successfully collecting balances due to the State. Moreover, failure to track and record accounts receivable shows a lack of accountability on the part of the Department and hinders its ability to monitor past due accounts and may result in loss of revenue. (Finding Code No. 2018-002, 2016-002, 2014-009)

**RECOMMENDATION**

We recommend the Department implement the necessary internal controls to consistently and accurately report accounts receivable. Also, the Department should ensure accounts receivable are timely pursued for collection and, if not collectible, submitted for uncollectible certification and subsequently written off. Lastly, we recommend the Department review rental transactions within Fund 538 to determine the amount of receivable to be reported quarterly and at the end of the year.

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2018-002. **FINDING** (Inadequate Controls over Accounts Receivable) – Continued

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department has reviewed the accounts receivable process and plans on implementing the necessary internal controls to consistently and accurately report accounts receivables. The Department has increased collection efforts and is working to ensure that support for all receivables, uncollectibles and adjustments is obtained from each division. The Department plans on reviewing rental transactions within Fund 538 to determine the amount of receivable to be reported quarterly and at the end of the year.

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2018-003. **FINDING** (Inadequate Controls over Expenditure Records)

The Department of Natural Resources (Department) did not exercise adequate control over its expenditure records.

We noted the following weaknesses:

- The Department did not perform monthly expenditure reconciliations from April 2018 until the lapse period of Fiscal Year 2018. Auditors compared the Department's cumulative expenditures records for the fiscal year ended June 30, 2018, against the Comptroller's Monthly Appropriations Status Report (SB01) and noted the following unreconciled variances:

Fund Name	Per SB01	Per Department's Records	Difference
<b>Appropriated Funds:</b>			
General Revenue Fund (001)	\$41,395,637	\$41,290,790	\$ 104,847
State Boating Act Fund (039)	11,032,978	11,032,730	248
State Parks Fund (040)	10,655,501	10,706,627	(51,126)
Wildlife and Fish Fund (041)	59,853,792	61,516,935	(1,663,143)
Capital Development Fund (141)	10,523,968	10,568,062	(44,094)
Illinois Fisheries Management (199)	1,533,618	1,527,882	5,736
Natural Areas Acquisition Fund (298)	7,280,409	7,280,416	(7)
Partners for Conservation Fund (608)	3,652,835	3,652,850	(15)
Tourism Promotion Fund (763)	3,817,054	3,824,565	(7,511)
Federal Surface Mining Control and Reclamation Fund (765)	3,114,732	3,116,928	(2,196)
DNR Federal Projects Fund (894)	2,618,036	2,599,862	18,174
Illinois Forestry Development Fund (905)	2,578,684	2,544,515	34,169
Park and Conservation Fund (962)	39,914,136	39,907,485	6,651
<b>Total - All Appropriated Funds</b>	<b>197,971,380</b>	<b>199,569,647</b>	<b>(\$1,598,267)</b>
<b>Non-Appropriated Fund:</b>			
DNR Federal Projects Fund (894)	6,450,681	\$ 6,448,830	\$ 1,851
<b>Grand Total</b>	<b>\$204,422,061</b>	<b>\$206,018,477</b>	<b>(\$1,596,416)</b>

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DEPARTMENT OF NATURAL RESOURCES  
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2018-003. **FINDING** (Inadequate Controls over Expenditure Records) - Continued

- The expenditure reconciliations for all funds for the year ended June 30, 2017 were not signed and dated by a reviewer.
- The expenditure reconciliation for the General Fund (001) for June 30, 2017, was completed 23 days late.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) states “the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied.” SAMS (Procedure 11.40.20) requires the Department to perform a monthly reconciliation of its unexpended budget authority balance and expenditures to the SB01 to ensure timely detection and correction of errors and notify the Comptroller of any irreconcilable differences so corrective action can be taken to locate the differences and correct the accounting records. The reconciliation must be completed within 60 days of the month end.

Department personnel indicated, as they did in the prior year, the deficiencies noted were due to lack of staff.

Failure to prepare reconciliations between the Department and the Comptroller’s records reduces the usefulness and reliability of financial information and could result in undetected errors not corrected timely. (Finding Code No. 2018-003, 2016-017)

**RECOMMENDATION**

We recommend the Department ensure all required reconciliations of its activity are performed, documented, and reviewed on a timely basis.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will strive to ensure all required reconciliations of its activities are performed, documented and reviewed on a timely basis.

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2018-004. **FINDING** (Inadequate Controls over Historical Artifacts)

The Department of Natural Resources (Department) did not have adequate controls over historical artifacts.

The Department is responsible for the protection and interpretation of Illinois' history and historic resources. The Department collects and preserves historically important materials and maintains an artifact collection. We requested the Department provide the population of historical artifacts for 3 historical sites. We noted the following:

- The Department uses an electronic system to track historical artifacts. No independent review of items added to or removed from the artifact system was performed. In addition, physical inventories were performed by the custodians of the artifacts, not independent persons.
- One of 75 (1%) artifacts selected for testing from the Department's artifact inventory could not be located for observation.

Due to the deficiencies noted above, we were unable to conclude the Department's population records of historical artifacts were sufficiently precise and complete under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department's compliance relative to historical artifacts.

The State Property Control Act (Act) (30 ILCS 605/4) requires the Department to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control. The Act (30 ILCS 605/6.02) also requires the Department Director to maintain a permanent record of all items of property under his or her jurisdiction and control. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Good internal controls would require segregation of duties for record keeping and approval of additions and deletions to the artifact listing to ensure accountability for all historical items and to prevent missing entries which could result in an undetected loss or theft.

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2018-004. **FINDING** (Inadequate Controls over Historical Artifacts) - Continued

Department personnel indicated the deficiencies noted were due to a lack of staff.

Failure to maintain a complete and accurate inventory of artifacts could result in an artifact's disappearance going unnoticed. (Finding Code No. 2018-004)

**RECOMMENDATION**

We recommend the Department implement internal controls requiring additions and deletions to the artifacts catalog be independently reviewed and approved. In addition, the Department should ensure the inventory of all historical artifacts maintained is performed and/or reviewed by independent personnel.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department intends to establish a collections committee for the acquisition/removal of artifacts which will consist of 3 Site Managers and an Illinois State Museum Curator. The Department will continue to work towards obtaining an independent review of the inventory of historical artifacts.

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2018-005. **FINDING** (Inadequate Controls over Voucher Processing)

The Department of Natural Resources (Department) did not have adequate controls over voucher processing.

During testing of 421 vouchers, we noted the following:

- 81 (19%) vouchers tested, totaling \$4,207,798, were approved for payment from one to 422 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70(b)) requires the Department to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after receipt of the bill.

- 11 (3%) vouchers tested, totaling \$46,588, were paid from one to 233 days late.

The State Prompt Payment Act (30 ILCS 540/3-2) requires the Department to pay an invoice within 90 days after receiving a proper invoice for goods or services that were furnished to the State. If payment is not issued within 90 days, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or 0.033% for each day, after the end of this 90-day period, until final payment is made.

- 50 (12%) vouchers tested, totaling \$3,686,467, did not have a receipt date of the vendor's bill documented. As a result, we were unable to determine timeliness of approval for these vouchers.

The Code (74 Ill. Admin. Code 900.30(b)) requires the Department to maintain written or electronic records reflecting the date when:

- 1) goods were received or services were rendered;
- 2) the date a proper bill was received by the Department;
- 3) the date when the Department approved the bill for payment;
- 4) the date when a bill was disapproved, in whole or in part, based upon what the Department considers to be a defect in the bill; and,
- 5) the date when the State Comptroller paid the vendor.

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2018-005. **FINDING** (Inadequate Controls over Voucher Processing) - Continued

- Six (1%) vouchers tested, totaling \$24,164, did not include completed purchase order/request forms. The referenced vouchers were for equipment purchases.

Department policy requires submission of a Purchase Request Form for all equipment purchases, which is forwarded to the appropriate financial manager for review and approval.

Department personnel indicated, like they did in the prior year, the untimely approvals and payments of vouchers were due to delays in receiving all necessary invoices and documentation from sites throughout the State, many of which were short staffed or not staffed at all during the examination period. In addition, the purchase order/request forms for equipment purchases may have been misplaced by the division requesting the purchases.

Failure to timely approve and pay vouchers may result in unnecessary interest costs to the State. Failure to properly document the date when a bill was received limits the ability of the Department to determine if interest is due to the vendor. Finally, failure to complete a purchase request form for equipment purchases is a violation of Department policy and increases the potential for unauthorized purchases. (Finding Code No. 2018-005, 2016-003, 2014-010)

**RECOMMENDATION**

We recommend the Department take action to improve its voucher processing system to ensure vouchers are timely approved and paid. The Department should also improve its procedures to document the receipt of a proper bill. Lastly, we recommend the Department ensures properly completed request forms are submitted prior to equipment purchases in compliance with the Department policy.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department has taken steps to improve the voucher processing system with the implementation of a new state-wide accounting system. The Department has improved its procedures to ensure vouchers are timely approved and paid.

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2018-006.    **FINDING**    (Failure to Issue Off-Highway Vehicle Usage Stamps)

The Department of Natural Resources (Department) failed to issue Off-Highway Vehicle Usage Stamps and collect related monies as required by the Recreational Trails of Illinois Act (Act).

The Act (20 ILCS 862/26) states no person shall, on or after July 1, 2013, operate any off-highway vehicle within the State unless the off-highway vehicle has attached an Off-Highway Vehicle Usage Stamp purchased and displayed for a fee with the proceeds from stamp sales deposited into the Park and Conservation Fund and the Conservation Police Operations Assistance Fund.

Department personnel indicated the Department has not issued Off-Highway Vehicle Usage Stamps and collect related monies due to the absence of an Off-Highway Vehicle trail system for public use. The Department is working on opening the first Off-Highway Vehicle riding park in Spring of 2019. Once the site is opened for public use, the Department will begin to sell the Off-Highway Vehicle Stamps.

Failure to issue Off-Highway Vehicle Usage Stamps and collect related fees reduces the State funds available in the Conservation Police Operations Assistance Fund and the Park and Conservation Fund and federal funds available for motorized trail development and maintenance. (Finding Code No. 2018-006, 2016-004, 2014-003)

**RECOMMENDATION**

We recommend the Department issue Off-Highway Vehicle Usage Stamps and collect the related fees as required by State law or seek legislative remedy.

**DEPARTMENT RESPONSE**

The Department agrees that it has not issued Off-Highway Vehicle Usage Stamps. The Department has agreed not to issue Off-Highway Vehicle Usage Stamps until the State provides an off-road park for off-highway vehicle usage. The Department has decided not to open the park until the visitor facilities are constructed and operational. The Department is anticipating that this will require an additional 12 to 18 months.

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2018-007. **FINDING** (Failure to Enforce Concessionaire Lease Agreements)

The Department of Natural Resources (Department) failed to monitor and enforce concessionaire lease agreements regarding rental and reserve payments.

During the examination period, the Department had lease agreements with approximately 65 concessionaires located at State parks throughout the State. The Department's concession coordinators are responsible for negotiating and enforcing lease terms, overseeing the site, approving rates charged, and collecting rental payments. The Department received rental fees from concessionaires totaling \$450,970 and \$641,361 during Fiscal Years 2017 and 2018, respectively.

During our testing of 154 lease payments from seven concession and lease agreements, we noted the following:

- 25 of 154 (16%) rental payments tested were not remitted to the Department timely, ranging from one to 15 days late.
- 11 of 154 (7%) rental payments tested were not date stamped. As a result, we were unable to determine if these rental payments were timely remitted by the sites for deposit.

During our testing of 96 reserve account monthly remittances for the four largest concessionaires measured in terms of rental payments and/or deposits, we noted the following:

- 18 of 96 (19%) concessionaires' reserve deposit slips tested were not timely submitted to the Department, ranging from one to 13 days late.
- 23 of 96 (24%) concessionaires' reserve deposit slips were not date stamped. As a result, we were unable to determine if the related reserve deposits were remitted timely.
- Two of 96 (2%) concessionaires' reserve deposit slips selected for testing could not be located. As a result, we were unable to determine if the related reserve deposits were remitted timely.

During our testing of compliance with the reporting requirements of the concession agreements for the four largest concessionaires measured in terms of rental payments and/or deposits, we noted the following:

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DEPARTMENT OF NATURAL RESOURCES  
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2018-007. **FINDING** (Failure to Enforce Concessionaire Lease Agreements) - Continued

- Two required reports consisting of balance sheet and profit and loss statements from two concessionaires' were not timely submitted to the Department. The reports were received 79 and 80 days late.
- Three required reports consisting of profit and loss statements, schedules of gross revenue, and reconciliations of gross revenue with lessee's revenue reports from one concessionaire were not date stamped. As a result, we were unable to determine if these reports were timely submitted.
- 29 required reports consisting of schedules of gross receipts, reconciliations of gross revenue, annual forecasts, budgets of capital expenditures, summaries of concessionaire's marketing plan, and annual cash flow analyses, were not submitted to the Department by all four concessionaires tested.

Standard contract language for concessionaires, whose rents are based on a percentage of sales, states "a report of sales must be forwarded to the Division of Concession and Lease Management no later than the 25th day of the following month" and that three delinquent payments in a twelve-month period or a delinquent account of ninety days shall be cause for immediate termination of lease. Additionally, for concessionaires whose rents are based on an annual fee, the contract states a specific due date in which rental payment must be received by the Department.

In addition, the standard contract language for concessionaires who are required to make reserve deposits based on a percentage of gross revenue requires the lessee to provide the Department a copy of the deposit slip for all monies placed in said Reserve Account each month, no later than the 25th day of the month following the previous month's operations. Failure to deposit monies into the Reserve Account shall be considered cause for cancellation of the Concession. Moreover, the Department requires the concessionaires to submit at a specified time the following reports:

- a) Financial Statements;
- b) Profit and Loss Statement (Statement of Income);
- c) Schedule of Gross Revenue classified by rental category;
- d) Reconciliations of the Schedule of Gross Revenue with Lessee's revenue reports lessee's annual forecast of operating revenues and expenses for the next calendar year;
- e) Budget of capital expenditures for real and personal property for next fiscal year, and for rolling, prospective 3-year period;

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2018-007. **FINDING** (Failure to Enforce Concessionaire Lease Agreements) - Continued

- f) Summary of Concession's marketing plan for the next fiscal year; and,
- g) Annual cash flow analysis which itemizes cash flow estimates on a monthly basis.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Department personnel indicated, as they did in the prior year, that while they could not control when lessees send in required documents and/or deposits, the Department does contact lessees to encourage their compliance. The missing date stamps were due to oversight. The submission of the reporting requirements of the concessionaires was not monitored for compliance due to staffing constraints.

Failure to enforce lease terms, including payments and the submission of lease required documents, impairs the Department's ability to ensure the concessionaire is in good standing and could result in decreased revenue to the Department. (Finding Code No. 2018-007, 2016-005, 2014-004, 12-2, 10-2, 08-3, 06-9)

**RECOMMENDATION**

We recommend the Department monitor concessionaires to enforce its contractual agreements and send concessionaires formal written communication when they fail to comply with their contractual obligations to the Department.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and is now sending notices/letters to the lessee reminding them of the deadline when the reports are due and contacts the lessee to request items that are past due.

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2018-008.     **FINDING**     (Lack of Contingency Planning or Testing to Ensure Recovery of Computer Systems)

The Department of Natural Resources (Department) had not provided adequate planning for the recovery of its applications and data.

The Department carries out its mission through the use of Information Technology. Computer systems that support the Department’s mission include the Permits and Licensing System, the Boat and Snowmobile Title and Registration System, the Revenue Accounting Transaction System (RATS), and the Programmatic Accounting System (PAS).

While the Department initiated efforts towards developing a data recovery plan in Fiscal Year 2018, we noted the Department did not have a disaster recovery plan and had not conducted recovery testing during the examination period.

Although the Department utilized the Department of Innovation and Technology as their information technology service provider, the Department has a shared responsibility with the service provider to ensure the security, availability, and integrity of its applications and data.

Information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorse the formal development and testing of disaster recovery plans. Tests of disaster recovery plans (and the associated documentation of the test results) verify that the plan, procedures, and resources provide the capability to recover critical systems within the required timeframe.

Department personnel indicated their efforts to perform full disaster recovery planning and testing have been limited by insufficient staffing levels.

Failure to develop and test a disaster recovery plan leaves the Department exposed to the possibility of major disruptions of services. (Finding Code No. 2018-008, 2016-006, 2014-014, 12-12)

**RECOMMENDATION**

We recommend the Department develop and implement disaster recovery and business continuity plans that reflect the Department’s current environment and align with management’s intentions.

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2018-008.     **FINDING**     (Lack of Contingency Planning or Testing to Ensure Recovery of Computer Systems) – Continued

Additionally, the Department should work with the Department of Innovation and Technology and provide essential information to ensure plans, facilities, and other operational provisions are appropriately aligned.

Once plans have been developed and implemented, the Department should ensure plans are tested at least annually.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. DoIT-DNR performed successful disaster recovery exercises on Spring Turkey, Fall Turkey and Deer as well as the Accounting Information System (AIS) in FY17 and FY18. DoIT Security facilitated a full risk assessment of the DNR IT systems and environment in May 2018. A Business Impact Analysis of all functional areas was performed over the summer of 2018. DoIT-DNR started the process of preparing Information System Contingency Plans (ISCPs) for applications.

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2018-009. **FINDING** (Weaknesses with Payment Card Industry Data Security Standards)

The Department of Natural Resources (Department) did not ensure compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The Department contracted with a vendor to operate, manage, and modify DNR Direct, an online network that allows citizens to purchase licenses and permits and to make reservations at State campgrounds.

Through DNR Direct, the Department sold various types of privileges, including but not limited to: hunting and fishing licenses; trail passes; permits; watercraft and snowmobile registrations and renewals; commercial licenses; and camping reservations. The Department accepted credit card payments for these various privileges totaling \$40,159,557 and \$38,546,498 for Fiscal Years 2017 and 2018, respectively. Credit card payments were accepted by the Department via bank point-of-sale terminals and the Internet.

Specifically, we noted the Department had not:

- 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 and obtained relevant information and guidance as deemed appropriate.
- Completed an SAQ addressing all elements of its environment utilized to store, process, and transmit cardholder data.
- Ensured agreements were in place with all service providers which required the service provider to maintain PCI compliance.

In addition, the contract required the vendor to arrange for an independent Service Organization Control (SOC) audit on an annual basis. However, the Department did not obtain and review the vendor's SOC audit and, therefore, had not assessed the controls of the vendor or the vendor's subcontractor.

PCI DSS was developed to detail security requirements for entities that store, process or transmit cardholder data. Cardholder data is any personally identifiable data associated with a cardholder.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

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2018-009. **FINDING** (Weaknesses with Payment Card Industry Data Security Standards) –  
Continued

Department personnel indicated the Department’s failure to demonstrate compliance with PCI requirements was due to staffing constraints. The SAQ has not been performed due to not knowing what services, solutions, or companies should be engaged to do so and not having enough staff to research and explore options to comply with PCI-DSS.

Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code No. 2018-009, 2016-007)

**RECOMMENDATION**

We recommend the Department assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ. Subsequently, the Department should complete the appropriate SAQ, including obtaining relevant information and guidance from identified service providers as necessary.

We also recommend the Department obtain and perform a timely review of the vendor’s SOC report, assess the effect of any noted deficiencies, and identify and implement any compensating controls. The Department’s review and corrective actions taken by the service provider should be documented and maintained. In addition, the Department should perform an analysis to determine the need to obtain information as to the subservice organization’s internal controls and perform reviews as needed.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department has completed 95% of the Self-Assessment Questionnaire with primarily the scheduling and performing of network scans yet to be completed. The Department has attempted on numerous occasions to obtain a SOC report from the vendor. The Department will continue to work on obtaining the SOC report as well as explore repercussions available concerning the delinquency of the report.

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2018-010.     **FINDING**     (Weaknesses Regarding the Security and Control of Confidential Information)

The Department of Natural Resources (Department) had weaknesses in the security and control of confidential information.

The Department actively collected, processed, and maintained confidential and sensitive information, including names, addresses, driver’s license numbers, credit card numbers, and social security numbers for various applicants’ licenses.

During our testing, we noted the Department:

- Had not performed a comprehensive risk assessment to identify all forms of confidential or personal information and ensured adequate physical and logical security controls had been established to safeguard data and resources. Although the Department initiated and completed an organizational risk assessment, we noted the risk assessment was limited to an assessment of the Department’s controls and identifies risk areas over various information system domains;
- Did not maintain sufficient controls over documents containing personal/confidential information. During walk-throughs of the facility, the auditors found documents containing personal/confidential information (including person’s name, address, date of birth, social security number) were located in unsecured bins and trays in areas of public access;
- Failed to ensure data at rest was properly secured; and,
- Did not have adequate controls over lost or missing computer equipment items. Twenty-two items reported as missing during the Department’s inventory process were computer equipment items where the Department could not determine if any confidential information was stored on these computers and whether notification was required as outlined in the Personal Information Protection Act (815 ILCS 530). In addition, the Department did not have any records indicating it had deployed encryption on these computer equipment items.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

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2018-010. **FINDING** (Weaknesses Regarding the Security and Control of Confidential Information) – Continued

Department personnel indicated the organization risk assessment completed in Fiscal Year 2018 and the risk mitigation plan addressed the finding relating to comprehensive risk assessment. The Department personnel also indicated documents containing confidential information located in unsecured bins and trays were due to employees not following the proper procedures in handling and protecting confidential information that is covered in the mandatory annual awareness training conducted by the Department’s information technology staff.

Failure to implement adequate security controls gives a greater risk of unauthorized access to resources and confidential information. (Finding Code No. 2018-010, 2016-008, 2014-015, 12-13)

**RECOMMENDATION**

We recommend the Department:

- Perform a comprehensive risk assessment to identify all forms of confidential or personal information;
- Ensure adequate security controls, including physical and logical access restrictions, have been established to safeguard data and resources;
- Ensure hardcopy confidential information is adequately secured and properly disposed of;
- Ensure data at rest is adequately secured with methods such as encryption or redaction; and,
- Should immediately assess if missing computers contained confidential information.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. DoIT-DNR performed a risk assessment and a mitigation plan is addressing 10 action items across 8 controls. CyberSecurity Training was provided to all staff in April 2017, April 2018 and April 2019. The training included IT-related security matters as well as physical workplace security topics.

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2018-011.    **FINDING**    (Inadequate Controls over Receipts)

The Department of Natural Resources (Department) did not maintain adequate controls over its cash receipts.

During testing of cash receipts and registrations, we noted the following:

- Six of 40 (15%) refund receipts tested, totaling \$86,220, were deposited from one to ten days late.
- Four of 40 (10%) refund receipts tested, totaling \$1,194, were not date stamped when received.
- For 10 of 40 (25%) refunds tested, totaling to \$53,985, the Department was unable to provide documents supporting deposit of the refunds into the State Treasury.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires the Department to deposit receipts collected into the State Treasury within a specific number of business days, depending on the value of receipts on hand and keep a detailed itemized account of all moneys received, including the date of receipt, the payer, the purpose, and the amount.

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

- One of 8 (13%) hunting and fishing paper product vendors tested had a balance of \$186 from License Year 2017 that was incorrectly carried forward and applied as \$180 to the License Year 2018.

The Statewide Accounting Management System (Procedure 26.40.30) requires the Department develop its own internal offset system. Good internal controls include ensuring amounts due as refunds to a vendor are offset against current amounts due from a vendor.

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2018-011.    **FINDING**    (Inadequate Controls over Receipts) – Continued

- The Department did not perform monthly detail revenue reconciliations related to:
  - deer and turkey receipts for seven of 23 (30%) months tested;
  - hunting and fishing receipts for nine of 21 (43%) months tested;
  - camping fee receipts for 16 of 16 (100%) months tested; and,
  - boat and snowmobile receipts for six of 18 (33%) months tested.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes “the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied.” As such, SAMS (Procedure 25.40.20) requires the Agency to perform a monthly reconciliation of receipt account balances.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State’s resources.

Department personnel indicated, as they did in the prior year, the deficiencies noted were due to a lack of staff and staff turnover.

Failure to deposit monies in a timely manner may result in lost interest revenue to the State. Failure to properly document the date when the refund checks were received and maintain support as to when the refund receipts were deposited presents noncompliance with the State Officers and Employees Money Disposition Act and the State Records Act. Failure to ensure paper product vendor account balances are correctly forwarded to the next license year may result in vendor account balances being misstated. Failure to perform monthly reconciliations of receipts could result in discrepancies and errors in the reports not being detected and corrected in a timely manner. (Finding Code No. 2018-011, 2016-009)

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2018-011. **FINDING** (Inadequate Controls over Receipts) – Continued

**RECOMMENDATION**

We recommend the Department ensure receipt and deposit dates are documented for all receipts and all deposits are made in a timely manner with the State Treasurer. We also recommend the Department ensure hunting and fishing vendor accounts are accurate from year to year and remind employees of the need to maintain accurate and complete records and perform monthly reconciliations timely.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department will continue to work to ensure that all deposits are made in a timely manner with the State Treasurer. The Department will also work to ensure that all receipt and deposit dates are documented and remind employees of the need to maintain accurate and complete records.

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2018-012.    **FINDING**    (Internal Audit Deficiencies)

The internal audit function at the Department of Natural Resources (Department) failed to comply with the Fiscal Control and Internal Auditing Act.

During testing, we noted the following:

- The Department’s internal audit function did not conduct reviews of the design of major new electronic data processing (EDP) systems and major modifications to existing EDP systems. During the examination period, the Department began preparation for the implementation of the Statewide Enterprise Resource Planning (ERP) accounting platform and made major modifications to the Miner Certification database.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/2003(a)(3)) requires the Department’s Director ensure its internal audit function reviews major new systems and major modifications to existing systems prior to the system’s installation to ensure the system provides for adequate audit trails and accountability.

- The Department’s internal audit function did not audit the Department’s major systems of internal accounting and administrative controls on a periodic basis so that all systems are reviewed every two years.

The Act (30 ILCS 10/2003(a)(2)) requires the Department’s Director ensure its internal audit function audits the Department’s major systems of internal accounting and administrative controls on a periodic basis so that all major systems are reviewed at least once every two years, which must include testing of (1) the obligation, expenditure, receipt, and use of public funds of the State and of the funds held in trust to determine whether those activities are in accordance with applicable laws and regulations; (2) grants received or made by the Department to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

- The Department’s internal audit function did not follow up on previously issued reports to ensure the Department took appropriate corrective action. As such, the Department’s internal audit function could not prepare a written report on the extent that the Department implemented its recommendations.

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2018-012. **FINDING** (Internal Audit Deficiencies) – Continued

- The Department’s internal audit function could not provide documentation that the Fiscal Year 2017 annual report was prepared and submitted to the Director by September 30, 2017.

The Act (30 ILCS 10/2003(a)(1)) requires the Department’s Chief Internal Auditor to submit an annual written report to the Department’s Director by September 30<sup>th</sup>, detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

- The Department’s internal audit function did not have an external quality assurance review since its creation in 2010.

The International Standards for the Professional Practice of Internal Auditing Standard 1312 (External Assessments) requires an internal audit to undergo an external quality assurance review at least once every five years.

Department personnel indicated limited staffing affected their ability to complete all required internal audit activities, as there were only two internal audit personnel during the examination period. In the prior examination, Department personnel cited similar resource constraints as a barrier to compliance.

Failure to ensure the Department’s internal audit function carries out its duties mandated by the Act represents noncompliance with State law, impairs the Department’s ability to ensure the appropriate corrective action has been taken on prior findings, could result in areas not being subjected to internal audit review for a substantial period of time, and increases the risk errors or other irregularities could occur and not be detected during the normal course of operations. Failure of the Internal Audit Function to be subjected to external quality assurance review may result in the internal audit deficiencies not being timely detected and opportunities for improvements not being timely identified. (Finding Code No. 2018-012, 2016-010, 2014-007)

**RECOMMENDATION**

We recommend the Department ensure its internal audit function complies with the provisions of the Fiscal Control and Internal Auditing Act, and the International Standards for the Professional Practice of Internal Auditing Standards.

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2018-012. **FINDING** (Internal Audit Deficiencies) – Continued

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will consider the need for additional Internal Audit staffing in light of budgetary constraints, as well as identify and implement more efficient procedures to better utilize current resources, in an effort to ensure compliance with the Fiscal Control and Internal Auditing Act and the State Finance Act.

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2018-013. **FINDING** (Inaccurate and Incomplete Agency Workforce Reports)

The Department of Natural Resources (Department) did not ensure its Agency Workforce Reports (Report) were accurately completed and timely submitted to the Office of Governor and the Secretary of State.

During our review of the Department’s Agency Workforce Reports, we noted the following:

- The Department could not provide supporting documentation for several employment categories reported on its Fiscal Year 2016 and Fiscal Year 2017 Reports.
- The Department reported six amounts on its Fiscal Year 2016 Report which did not agree to the Department’s supporting documentation, with differences ranging from an understatement of one to four employees.
- The Department inaccurately calculated 28 statistical percentages in its Fiscal Year 2016 and Fiscal Year 2017 Reports.
- The Department did not submit its Fiscal Year 2016 Report to the Office of the Governor. In addition, the Fiscal Year 2016 Report was filed with the Secretary of State on June 7, 2018, which was 522 days late.
- The Fiscal Year 2017 Report was submitted to the Office of the Governor on January 8, 2018, and the Secretary of State on January 9, 2018, which was seven and eight days late, respectively.
- The Department did not timely submit amended Fiscal Year 2014 and Fiscal Year 2015 Agency Workforce Reports to the Office of the Governor. In addition, the Department did not timely submit the amended reports to the Secretary of State. The amended reports were submitted to the Secretary of State 238 days after the release of the prior year compliance examination report.

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department, designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the State’s activity.

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2018-013. **FINDING** (Inaccurate and Incomplete Agency Workforce Reports) –  
Continued

The State Employment Records Act (Act) (5 ILCS 410/15) requires the Department to collect and maintain information and annually publish reports which include specified demographic and salary data regarding its State employees. In addition, the Act (5 ILCS 410/20) requires the Department to file an annual Agency Workforce Report with the Office of the Governor and Secretary of State by January 1 of each year.

The Illinois State Auditing Act (30 ILCS 5/3-2.2(b)) requires the Department to prepare and file with the Governor and the Secretary of State corrected Agency Workforce Reports covering the periods affected by noncompliance within 30 days after the release of the audit by the Auditor General.

Department personnel indicated complete records and supporting documentation requested from other offices were inadvertently discarded by the staff compiling the Agency Workforce Report. In addition, the inaccuracies in the reports and the non-submission or untimely submission of the reports were due to oversight and competing priorities for responsible employees.

Failure to submit or timely submit accurate Agency Workforce Reports may deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce and inhibit the State from accumulation of meaningful oversight information. (Finding Code No. 2018-013, 2016-011)

**RECOMMENDATION**

We recommend the Department implement controls and additional reviews over its reports to ensure they are complete, accurate, and timely submitted. In addition, we recommend the Department file corrected reports in accordance with the Illinois State Auditing Act.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department will implement controls and additional reviews over its reports to ensure they are complete, accurate and timely submitted.

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2018-014.    **FINDING**    (Inadequate Controls over Overtime)

The Department of Natural Resources (Department) did not exercise adequate control over employees' overtime.

The Department paid overtime totaling \$1,552,460 and \$1,269,312 during Fiscal Years 2017 and 2018, respectively. During our testing of 40 employees' overtime records for four months during the examination period, we noted the following:

- 20 of 40 (50%) employees in 90 instances did not receive approval prior to working overtime. Approval was received three to 27 days late.
- Five of 40 (13%) employees' overtime authorization forms in 26 instances were not signed to indicate approval by the supervisor.

The Department's *Timekeeping Handbook*, Section 21, states all overtime must be authorized and approved in advance, except in emergency situations. An Authorization for Work Hours and Pay Variance Form will be the official document on which overtime is authorized and approved.

Department personnel indicated, as they did in the prior year, the conditions noted were due to low staffing levels and competing priorities for the responsible personnel.

Failure to follow the Department's *Timekeeping Handbook* regarding overtime increases the risk the Department will pay for services not rendered by employees. (Finding Code No. 2018-014, 2016-012, 2014-013)

**RECOMMENDATION**

We recommend the Department enforce its policies concerning the prior approval and documentation of employee overtime.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will review policies concerning the prior approval and documentation of employee overtime and strive to enforce them.

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2018-015.    **FINDING**    (Noncompliance with Mandated Duties)

The Department of Natural Resources (Department) did not comply with certain duties mandated by State Law.

During testing, we noted the following:

- The Department did not timely make a decision and notify all required parties of its decision for six of eight (75%) permit applications for surface coal mining operations. The Department made its decision and notified required parties 12 to 166 days late, and the referenced applications did not require a hearing. The Surface Coal Mining Land Conservation and Reclamation Act (225 ILCS 720/2.11(b)) states if no hearing has been held, the Department shall make its decision on the application within 120 days after receipt by the Department of a complete application and shall promptly notify the applicant, local government officials in the area of the affected land, and persons who have submitted written comments on the application of the Department’s decision, including specific reasons for the Department’s decision.

Department personnel indicated the delays in permit application decisions and notifications was mainly due to the delay in receiving comments from other parties required to be consulted before a permit is issued or denied.

- The Department did not maintain the required number of bilingual on-board frontline staff during Fiscal Years 2017 and 2018. The Department lacks one required bilingual frontline staff over its number of bilingual frontline staff on June 30, 2007. The State Services Assurance Act for FY2008 (5 ILCS 382/3-15) requires the Department to add and maintain, at least, five additional bilingual frontline staff over its number of bilingual frontline staff on June 30, 2007.

Department personnel indicated the Department has been unsuccessful in finding qualified candidates that meet the bilingual requirements of the vacant position.

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2018-015. **FINDING** (Noncompliance with Mandated Duties) – Continued

- The Department did not comply with the provisions of the Historic Preservation Act regarding the Amistad Commission (Commission). The Commission did not meet in any of the four quarters of Fiscal Year 2018 and did not prepare a biannual report to file with the Governor and the General Assembly regarding its findings and recommendations. Further, we noted there were two vacancies in the Commission during the examination period. The vacancies were members to be appointed by the Governor. The Historic Preservation Act (Act) (20 ILCS 3405/22(c)) states the Commission shall consist of 15 members, including 3 ex-officio members: the State Superintendent of Education or his or her designee, the Director of Commerce and Economic Opportunity or his or her designee, and the Director of Historic Sites and Preservation or his or her designee; and 12 public members (6 appointed by the Governor). The Act (20 ILCS 3405/22(d)) requires the Commission to meet at least quarterly or more frequently at the call of the chairperson or if requested by 9 or more members. The Act (20 ILCS 3405/22(l)) requires the Commission to report its activities and findings, as required under subsection (i), to the Governor and General Assembly on or before June 30, 2006, and biannually thereafter.

Department personnel indicated the Department and, in preceding examination periods, the legacy Historic Preservation Agency were noncompliant with the statute due to a lack of funding.

Failure to prepare and distribute permit application decisions timely under the Surface Coal Mining Land Conservation and Reclamation Act resulted in delays in allowing parties to proceed with its requested permitted activity. Failure to maintain the required number of bilingual frontline staff may hinder the effective delivery of essential services to Illinois residents who do not speak the English language fluently. Failure to comply with the Historic Preservation Act regarding the administration of the Commission represents noncompliance with State statute. (Finding Code No. 2018-015, 2016-015, 2014-011, 12-10)

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2018-015. **FINDING** (Noncompliance with Mandated Duties) – Continued

**RECOMMENDATION**

We recommend the Department work with the required parties to timely receive their comments to comply with the permitting decisions timeline in accordance with the Surface Coal Mining Land Conservation and Reclamation Act. We also recommend the Department continue to seek bilingual frontline staff in its recruitment efforts. In addition, we recommend the Department ensure the Commission is fully seated and administered to comply with the provisions of the Historic Preservation Act or work with the General Assembly to seek legislative remedy.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department will continue to work with the required parties to timely receive their comments to comply with the permitting decisions timeline in accordance with the Surface Coal Mining Land Conservation and Reclamation Act. The Department continues to seek bilingual frontline staff in recruitment efforts. The Department will continue to work to ensure the Commission is fully seated and administered to comply with the provisions of the Historic Preservation Act or work with the General Assembly to seek legislative remedy.

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2018-016. **FINDING** (Property Control Weaknesses)

The Department of Natural Resources (Department) did not maintain adequate controls over its property and related fixed asset records.

During testing of property and fixed assets, we noted the following:

- 20 of 40 (50%) equipment acquisitions tested, totaling \$162,586 were added to the Department's property listing from 31 to 137 days after the goods acceptance date.
- Three of 40 (8%) equipment deletions tested, totaling \$17,244, were removed from the Department's property listing from 34 to 107 days after the Department of Central Management Services' (DCMS) approval date of deletion.
- Seven of 300 (2%) equipment items physically inspected, totaling \$138,231, did not have a State tag number attached.
- Five of 300 (2%) equipment items physically inspected, totaling \$5,764, were not properly maintained and were stored in a dilapidated building that had been closed and vacated for several years.
- Nine of 300 (3%) equipment items physically inspected, totaling \$15,588, were no longer used and serviceable. These assets were not transferred to DCMS or disposed of as required.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Department to adjust property records within 30 days of acquisition, change, or deletion of equipment items.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.210) requires the Department to mark each piece of State-owned equipment in its possession with a unique identification number.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.610) requires all transferable equipment which is no longer serviceable to be scrapped. Scrap having a market value shall be sold.

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2018-016.    **FINDING**    (Property Control Weaknesses) – Continued

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law; funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; and revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

Department personnel indicated the exceptions were due to lack of staff at multiple locations of the Department throughout the State.

Inadequate control over Department’s property and fixed asset records increases the potential for fraud and possible loss or theft of State property and reduces the reliability of statewide property information. (Finding Code No. 2018-016, 2016-016, 2014-008)

**RECOMMENDATION**

We recommend the Department strengthen its controls over property and equipment to ensure all equipment transactions are timely recorded, tag numbers are properly attached to equipment items, and equipment items are properly accounted and maintained. We also recommend the Department periodically review all existing equipment items to identify items no longer used and eligible for scrapping or surplus.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department continues to strive to record property transactions in a timely manner and ensure that the property control system accurately reflects the property inventory.

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2018-017.    **FINDING**    (Failure to Comply with the Historical Sites Listing Act)

The Department of Natural Resources (Department) did not comply with the Historical Sites Listing Act (Act).

During testing, we noted the Department did not work with the Illinois Department of Transportation Division of Highways to place and maintain all markers at State historic sites registered under the Act. The Department indicated this program was carried on by the Illinois Historical Society (Society) when the Society was part of the former Historic Preservation Agency (HPA). The Society broke from the HPA in 1998 and has since run the program. The Department maintained a listing of the historical sites in cooperation with the Society. However, there is no agreement in place to outline responsibilities of the various parties nor did the Department monitor the Society to ensure the requirements of the Act were being met.

The Act (20 ILCS 3415/1) states any person or State or local government agency owning a site of general historical interest or having a written consent of the owner of such a site may apply to the Department to have the site listed and marked as a State historic site. The Act (20 ILCS 3415/2) also requires the Department to list the site of sufficient historical interest in a register kept for that purpose and to display at the site a suitable marker indicating the site is a registered State historic site. Further, the Act (20 ILCS 3415/3) requires the Department, in cooperation with the Division of Highways of the Department of Transportation and any other interested public or private agency, to place and maintain all markers at State historic sites registered under this Act.

Department personnel indicated the duties required in this statute are performed by the Society. An agreement with the Society was not pursued because this was not initially determined as necessary. Moreover, Department personnel indicated there is also lack of sufficient resources devoted or allocated to this area, limiting their ability to conduct all of the activities required by the Act.

Lack of a formal agreement with the Society results in the Department effectively outsourcing its mandated responsibilities to an outside party without regard for ensuring compliance with the Act. (Finding Code No. 2018-017)



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2018-018. **FINDING** (Inadequate Controls over Contractual Agreements)

The Department of Natural Resources (Department) did not exercise adequate controls over its contractual agreements.

During testing of 40 contractual agreements and 4 real property leases, we noted the following:

- One of 40 (3%) contractual agreements for architectural, engineering, and land surveying services tested did not contain a signed certificate of compliance with the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act (Act). The Act (30 ILCS 535/60) requires each contract for architectural, engineering, and land surveying services to contain a certificate signed by a representative of the Department and the firm, indicating the provisions of this Act were complied with.

Department personnel indicated the missing certificate of compliance was due to employee oversight.

- Three of four (75%) real property lease contracts tested did not have the required disclosure of termination clause. The Statewide Accounting Management System Manual (Procedure 15.20.40) requires real property leases to include a termination clause, among other contractual disclosure requirements.

Department personnel indicated the missing termination clause on real property contracts was due to the inadvertent use of an outdated contract template during the contracting process.

- Two of four (50%) real property leases tested were executed prior to the vendor completing the Real Property Lease Disclosure Statements. The Public Officer Prohibited Activities Act (50 ILCS 105/3.1) states that before any contract relating to the ownership or use of real property is entered into by and between the State or any local governmental unit or any agency of either, the identity of every owner and beneficiary having any interest, real or personal, in such property, and every member, shareholder, limited partner, or general partner entitled to receive more than 7½% of the total distributable income of any limited liability company, corporation, or limited partnership having any interest, real or personal, in such property must be disclosed.

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2018-018. **FINDING** (Inadequate Controls over Contractual Agreements) - Continued

Department personnel indicated the Real Property Lease Disclosure Statements were not timely completed due to the Department of Central Management Services' delay in providing the disclosure statements back to the Department.

Failure to ensure the Department's contractual agreements include all required clauses and certifications may hinder the Department in enforcing actions against the vendors in the event of noncompliance. (Finding Code No. 2018-018)

**RECOMMENDATION**

We recommend the Department implement procedures to ensure all contractual agreements included required contractual certifications and clauses.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department will work on implementing procedures to ensure all contractual agreements include required contractual certifications and clauses.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
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2018-019. **FINDING** (Petty Cash Weaknesses)

The Department of Natural Resources (Department) had weaknesses over its petty cash fund expenditures and reporting.

During testing of 20 petty cash replenishment vouchers, we noted the following:

- Four of 20 (20%) replenishment vouchers tested, totaling \$986, did not include evidence of the required approvals.

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) specifies the approval (signature and date) of the invoice voucher by the receiving officer and agency head as one of the requirements for Comptroller processing. Invoice-vouchers not containing a dated signature of approval are subject to return by the Comptroller.

- One of 20 (5%) replenishment vouchers tested, totaling \$208, was not approved by someone other than the petty cash fund custodian.

SAMS (Procedure 09.10.40) requires someone other than the petty cash fund custodian to examine the petty cash vouchers and approve reimbursement to the petty cash fund.

- One of 20 (5%) replenishment vouchers selected for testing, totaling \$304, could not be located.

The State Records Act (5 ILCS 160/8) requires the Department to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

We also noted the Department did not timely file 55 of 153 (36%) Calendar Year 2016 Petty Cash Fund Usage Reports (C-18) timely. These C-18 reports were filed three to six days late. The Calendar Year 2017 C-18 reports were filed timely.

SAMS (Procedure 09.10.40) requires the Department to complete C-18 reports for those petty cash funds exceeding \$100 and file them with the Comptroller's Office no later than January 31 for the preceding calendar year.

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2018-019. **FINDING** (Petty Cash Weaknesses) - Continued

Department personnel indicated the exceptions noted were due to oversight. The untimely filing of C-18 reports was due to staffing constraints.

Failure to obtain the proper approvals on petty cash vouchers may result in unauthorized expenses being incurred by the Department. Failure to file C-18 reports timely with the Comptroller's Office inhibits the State from accumulating meaningful oversight information. (Finding Code No. 2018-019)

**RECOMMENDATION**

We recommend the Department provide and document adequate oversight over petty cash replenishments and ensure timely filing of C-18 reports.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation. The Department will provide and document adequate oversight over petty cash replenishments and ensure timely filing of C-18 reports.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – STATE COMPLIANCE**  
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2018-020.    **FINDING**    (Inadequate Controls over Investment of Public Funds)

The Department of Natural Resources (Department) did not exercise adequate controls over its investment of public funds activities and related reporting.

The Department assumed the Korean Memorial and Purple Heart Fund (Fund), a locally held fund, from the legacy Historic Preservation Agency (HPA) upon consolidation of HPA into the Department effective July 1, 2017. The Fund was established to finance the continued maintenance of the Illinois Korean War Memorial and Purple Heart Memorial. As of June 30, 2018, the fair value of balances held in this Fund totaled \$173,181.

The Department did not implement an investment policy related to the investment of this Fund. By default, the Fund was subject to the State Agency Investment Policy for Investments Not Under the Control of the State Treasurer (State Agency Investment Policy) developed by the Office of the Illinois State Treasurer. We noted the Department did not comply with the Policy as follows:

- The money management firm utilized by the Department was not listed as an approved broker by the Treasurer.

Section 1.0 of the State Agency Investment Policy states the policy applies to any State agency investment not under the control of the State Treasurer for which no other specific investment policy exists. Section 4.0 of the State Agency Investment Policy limits investment broker/dealers with which State agencies may do business to those approved by the Treasurer.

- The Department did not maintain an adequate system of internal controls over investment of public funds.

Section 10.0 of the State Agency Investment Policy requires a system of control and written operational procedures which shall be documented and filed with the Agency's Chief Internal Auditor for review. These controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by authorized investment officers.

In addition, we noted the Department did not post investment related information to its website each month.

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2018-020.    **FINDING**    (Inadequate Controls over Investment of Public Funds) - Continued

The Accountability for the Investment of Public Funds Act (30 ILCS 237/10) requires State agencies with authority to invest public funds to report by the 15th of each month on the Internet the amount of funds held by the agency on the last day of the preceding month or the average daily balance for the preceding month, total monthly investment income and yield for all funds invested, the asset allocation of the investments made by the agency, and the agency's approved broker.

Department personnel indicated the Department's failure to address these issues was due to challenges faced in the consolidation of HPA into the Department, as well as lack of staffing resources.

Failure to comply with the State Agency Investment Policy may result in loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by authorized investment officers. Also, failure to comply with the Act's provisions for public posting of investment information limits transparency related to the investment of public money by the State. (Finding Code No. 2018-020)

**RECOMMENDATION**

We recommend the Department develop an investment policy related to the funds received or ensure compliance with the existing State Agency Investment Policy. If complying with the State Agency Investment Policy, the Department should ensure the money management firm is listed as an approved broker by the Treasurer and proper controls are established. The Department should also post investment information on its website by the 15th of each month.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will work on developing an investment policy or ensure compliance with the existing State Agency Investment Policy. The Department will post investment information on its website by the 15<sup>th</sup> of the month.

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DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – STATE COMPLIANCE**  
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2018-021. **FINDING** (Inadequate Controls over Fuel Reconciliations)

The Department of Natural Resources (Department) did not maintain adequate controls over reconciliations of fuel at various sites.

During our testing of 36 monthly fuel reconciliations at 6 Department sites, we noted the following:

- Nine of 36 (25%) fuel reconciliations tested contained mathematical and summarization errors resulting in inaccurate monthly reconciliations.
- 10 of 36 (28%) fuel reconciliations tested indicated overages or shortages but did not include documentation supporting management’s investigation of the overages or shortages.
- One of 36 (3%) fuel reconciliations tested had an incorrect beginning balance carried forward from the previous month, resulting in erroneous fuel reconciliations in subsequent months.
- 12 of 36 (33%) fuel reconciliations tested did not contain any evidence of supervisory review and approval.
- Six of 36 (17%) fuel reconciliations tested were performed without using stick measurements in the reconciliation process.

The Department’s policy requires on the first day of the month, prior to any fuel pumped, each site to take a meter reading at the pump, record the reading on the Monthly Fuel Reconciliation form, or, if no meter, take a stick reading and record the amount in gallons. Totals from fuel logs and total pumped from meter should be relatively close, if all fuel is recorded, and there are no problems with the meters. If a site does not have an accurate meter, the site can use a stick to maintain the reading. Fuel usage will be reconciled monthly between the log book and the meter. Any variance of 25 gallons or more shall be investigated by the Site Superintendent, and a memo will be kept on file explaining the reason for the variance.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures and resources applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

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**CURRENT FINDINGS – STATE COMPLIANCE**  
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2018-021. **FINDING** (Inadequate Controls over Fuel Reconciliations) - Continued

Department personnel indicated, as they did in the prior year, the deficiencies noted were due to a lack of staff and competing priorities for the responsible personnel

Failure to prepare and review fuel reconciliations impairs each site's ability to determine whether overages or shortages are occurring from leaks, unauthorized withdrawals, or misreported fuel deliveries and usages. (Finding Code No. 2018-021, 2016-013, 2014-006, 12-4, 10-4)

**RECOMMENDATION**

We recommend the Department ensure all fuel reconciliations are properly completed and reviewed, any overages or shortages are investigated, and the results of any such investigations are fully documented.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will work to ensure all fuel reconciliations are properly completed and reviewed and any overages or shortages are investigated and the results of the investigations are fully documented.

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2018-022.     **FINDING**     (Failure to Comply with the Illinois State Agency Historic Resources Act)

The Department of Natural Resources (Department) did not comply with the provisions of the Illinois State Agency Historic Resources Preservation Act (Act).

During testing, we noted the following:

- The Department did not prepare an annual report for Fiscal Years 2017 and 2018 that includes an outline of State agency actions on which comment was requested or issued under this Act.

The Act (20 ILCS 3420/5(a)) requires the Director to include in the Department’s annual report an outline of State agency actions on which comment was requested or issued under this Act.

- The Department did not maintain a current list of all historic resources owned, operated, or leased by the State and appropriate maps indicating the location of all such resources. While the Department maintains a map of historic sites, the map excludes other resources owned, operated, or leased by the State.

The Act (20 ILCS 3420/5(b)) requires the Director to maintain a current list of all historic resources owned, operated, or leased by the State and appropriate maps indicating the location of all such resources. These maps are to be in a form available to the public and State agencies, except that the locations of archaeological resources are excluded.

- The Department did not maintain a Mediation Committee in compliance with the Act.

The Act (20 ILCS 3420/4(f)) states, “The Mediation Committee shall consist of the Director and 5 persons appointed by the Director for terms of 3 years each, each of whom shall be no lower rank than a division chief and each of whom shall represent a different State agency.”

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2018

2018-022.    **FINDING**    (Failure to Comply with the Illinois State Agency Historic Resources Act) - Continued

- The Department failed to carry out its duties related to the preservation, conservation, inventory, and analysis of fine and decorative arts, furnishings, and artifacts of the Governor's offices in the Capitol in Springfield, the James R. Thompson Center in Chicago, and the Hayes House in DuQuoin as required by the Act. The Department provided a Memorandum of Understanding dated February 24, 2016, between the legacy Historic Preservation Agency and the Office of the Governor whereby both parties agreed to cooperate to perform these required duties relative to the Executive Mansion in Springfield; however, the Department could not provide any evidence the duties applicable to the other three locations were performed.

The Act (20 ILCS 3420/5(f)) requires the Department to manage and control the preservation, conservation, inventory, and analysis of fine and decorative arts, furnishings, and artifacts of the Illinois Executive Mansion in Springfield, the Governor's Office in the Capitol in Springfield, the Governor's Office in Chicago, and the Hayes House in DuQuoin.

The Department personnel indicated with the transfer of the Historic Preservation Agency to the Department, there were some statutes that were not apparently recognized as requiring action.

Failure to comply with the Act weakens overall State agency collaboration in preserving, restoring, and maintaining the historic resources of the State of Illinois. Failure to include required information in its annual report and establish a Mediation Committee is a noncompliance with the Act. Failure to maintain a list of owned, operated, or leased historic resources represents noncompliance with the Act. The Department's failure to carry out its duties related to the preservation and conservation of historic resources denies the fostering and enhancement of the availability of these resources to future generations. (Finding Code No. 2018-022)

STATE OF ILLINOIS  
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For the Two Years Ended June 30, 2018

2018-022.    **FINDING**    (Failure to Comply with the Illinois State Agency Historic Resources Act) - Continued

**RECOMMENDATION**

We recommend the Department comply with all provisions of the Illinois State Agency Historic Resources Preservation Act.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will strive to comply with all provisions of the Illinois State Agency Historic Resources Preservation Act or seek legislative remedy.

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DEPARTMENT OF NATURAL RESOURCES  
**CURRENT FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2018

2018-023. **FINDING** (Inadequate Controls over Bank Reconciliations)

The Department of Natural Resources (Department) did not properly prepare and review bank reconciliations at ten Department sites selected for testing.

During visits to ten Department sites, we tested the local revenue and petty cash bank reconciliations. We noted the following:

**Segregation of Duties**

During testing, we noted inadequate segregation of duties at seven of 10 (70%) sites tested for its local revenue account, and at eight of 10 (80%) sites tested for its petty cash account. We noted one individual at each of the noted sites performed most, if not all, of the transaction cycle, including:

- **Authorization** by reviewing and approving transactions, including having signature authority for the checks;
- **Custody** by maintaining the account's records and making deposits at the bank;
- **Recordkeeping** by preparing entries and maintaining the Department's internal accounting records and the account's checkbook; and,
- **Reconciliation** by preparing reconciliations of the account's records to the bank's records to verify each transaction's validity, proper authorization, and entry into the Department's accounting records.

**Local Revenue**

During testing of the local revenue account reconciliations at the 10 selected sites, we noted the following:

- Seventy-two of 192 (38%) bank reconciliations tested did not include a signature indicating supervisory review and approval by a second individual;
- One of 192 (1%) bank reconciliations tested was completed 94 days late;
- Nineteen of 192 (10%) bank reconciliations tested were not dated by the individuals who prepared and reviewed the reconciliations; and,
- Two of 192 (1%) bank reconciliations selected for testing were not performed or documented at all.

**Petty Cash Funds**

During testing of the petty cash accounts at the 10 selected sites, we noted the following:

- 113 of 216 (52%) bank reconciliations tested did not include a signature indicating supervisory review and approval by a second individual.

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2018-023. **FINDING** (Inadequate Controls over Bank Reconciliations) - Continued

- Ten of 216 (5%) bank reconciliations tested were not dated by either or both the preparer and the reviewer. As a result, we were unable to determine if the reconciliations were prepared and/or reviewed timely.
- Ten of 216 (5%) bank reconciliations tested were completed 5 to 99 days late.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Good internal controls include maintaining segregation of duties over all transactions and documenting the preparation and review of monthly account reconciliations.

Department personnel indicated, as they did in the prior year, the deficiencies noted were due to a lack of staff.

Failure to maintain proper segregation of duties and ensure reconciliations are timely prepared and reviewed may result in errors or other irregularities going undetected for a significant period of time. (Finding Code No. 2018-023)

**RECOMMENDATION**

We recommend the Department review its existing policies and procedures to ensure all reconciliations are performed timely and properly while maintaining an adequate segregation of duties.

**DEPARTMENT RESPONSE**

The Department agrees with the recommendation and will review existing policies and procedures to ensure all reconciliations are performed timely and properly while maintaining an adequate segregation of duties.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2018

A. **FINDING** (Inadequate Controls over the World Shooting and Recreational Complex's Operations)

During the prior examination, the Department of Natural Resources (Department) did not exercise adequate controls over operations of its World Shooting and Recreational Complex (WSRC) in Sparta, Illinois.

During the current examination, our testing indicated improvements in the controls and operations of the WSRC. However, we continued to note immaterial conditions of noncompliance. As such, this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2016-001, 2014-001)

B. **FINDING** (Inaccurate Financial Reporting)

During the prior examination, the Department of Natural Resources (Department) did not accurately report financial transactions in its year-end accounting reports (GAAP packages) submitted to the Comptroller.

During the current examination, our testing indicated improvements in the Department's GAAP packages reporting process. However, we continued to note certain immaterial conditions of noncompliance. As such, this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2016-014, DNR 2014-016)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
For the Two Years Ended June 30, 2018

Effective July 1, 2017, Executive Order 2017-01 abolished the Historic Preservation Agency (HPA) and transferred all the powers, duties, functions, and responsibilities of HPA, except those relating to the Abraham Lincoln Presidential Library and Museum, to the newly created Division of Historic Preservation within the Department of Natural Resources' Office of Land Management. In May 2018, the Office of the Auditor General released a compliance examination of the HPA for the year ended June 30, 2017. Below is a description of the material findings noted during that examination and the updated status of each finding:

**A. FINDING (Inadequate Controls Over Receipts and Refunds)**

During the prior examination, the legacy Historic Preservation Agency did not maintain adequate internal controls over receipts and refunds.

During the current examination, our sample testing indicated various receipts and refunds problems. As such, these issues will be reported as part of Finding 2018-011 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-001, 2016-002, 2014-002)

**B. FINDING (Property Control Weaknesses)**

During the prior examination, the legacy Historic Preservation Agency did not maintain sufficient controls over its property and related fiscal records.

During the current examination, our sample testing indicated various property control weaknesses persisted. As such, these issues will be reported as part of Finding 2018-016 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-002, 2016-003, 2014-001, 12-5, 10-4, 08-14)

**C. FINDING (Lack of Controls Over Monthly Reconciliations)**

During the prior examination, the legacy Historic Preservation Agency did not maintain adequate controls over monthly appropriation, cash receipt, and cash balance reconciliations.

During the current examination, our sample testing indicated the Department performed the Monthly Revenue Status Report (SB04) reconciliations and the Monthly Cash Report (SB05) reconciliations. However, we continued to note problems with the Monthly Appropriation Status (SB01) reconciliations. As such, these issues will be reported as part of Finding 2018-003 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-003, 2016-001, 2014-007)

STATE OF ILLINOIS  
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**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
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**D. FINDING** (Inadequate Controls Over Historic Artifacts)

During the prior examination, the legacy Historic Preservation Agency failed to maintain adequate internal controls over historical artifacts.

During the current examination, our sample testing indicated the weaknesses noted persisted. As such, these issues will be reported as a part of Finding 2018-004 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-004, 2016-004, 2014-005)

**E. FINDING** (Inadequate Controls Over Voucher Processing)

During the prior examination, the legacy Historic Preservation Agency did not have adequate controls over voucher processing.

During the current examination, our sample testing indicated significant exceptions regarding voucher processing. As such, these issues will be reported as a part of Finding 2018-005 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-005, 2016-006)

**F. FINDING** (Lack of Adequate Records Management System)

During the prior examination, the legacy Historic Preservation Agency failed to maintain an adequate records management program.

During the current examination, our testing indicated the Department disposed records maintained beyond the retention period and transferred records maintained in an area susceptible to flooding to the Department premises or to another location where they are stored. (Finding Code No. 2017-006)

**G. FINDING** (Inadequate Controls Over Investment of Public Funds)

During the prior examination, the legacy Historic Preservation Agency did not exercise adequate controls over its investment of public funds activities.

During the current examination, our sample testing indicated the issues noted regarding the controls over investment of public funds activities persisted. As such, these issues will be reported as a part of Finding 2018-020 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-007, 2016-005, 2014-003)

STATE OF ILLINOIS  
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**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
For the Two Years Ended June 30, 2018

**H. FINDING** (Inadequate Controls over Payroll and Time Reporting)

During the prior examination, the legacy Historic Preservation Agency (HPA) did not maintain adequate internal controls over payroll expenditures and time reporting. The HPA was unable to provide documentation to substantiate eligibility for bonus payments made to employees, payroll vouchers were not posted to the HPA accounting records, and absence of a written policy requiring employees to report time spent on official State business to the nearest quarter hour.

During the current examination, our sample testing did not identify exceptions related to bonus payments and payroll vouchers. The Department of Natural Resources has a written policy requiring each employee to report time spent on official State business to the nearest quarter hour. (Finding Code No. 2017-008, 2016-010)

**I. FINDING** (Inadequate Controls Over Accounts Receivable)

During the prior examination, the legacy Historic Preservation Agency did not track or record all accounts receivable and did not report all receivables to the Illinois Office of the Comptroller.

During the current examination, our sample testing indicated significant exceptions regarding accounts receivable and related reporting. As such, these issues will be reported as a part of Finding 2018-002 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-009, 2016-016, 2014-011)

**J. FINDING** (Inadequate Control over Cash On-Hand)

During the prior examination, the legacy Historic Preservation Agency did not establish a process to determine cash on-hand to report to the Office of the Comptroller.

During the current examination, the Department of Natural Resources has an established process to determine cash on-hand at year-end that was reported to the Office of the Comptroller as part of the year-end GAAP reporting package. (Finding Code No. 2017-010, 2016-019, 2014-012)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
For the Two Years Ended June 30, 2018

**K.     FINDING**     (Failure to Comply with the Illinois State Agency Historic Resources Preservation Act)

During the prior examination, the legacy Historic Preservation Agency (HPA) did not comply with provisions of the Illinois State Agency Historic Resources Preservation Act.

During the current examination, we noted the conditions persisted. As such, these issues will be reported as a part of Finding 2018-022 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-011, 2016-007)

**L.     FINDING**     (Lack of Ethics Training)

During the prior examination, the legacy Historic Preservation Agency did not provide required ethics training in accordance with the State Officials and Employees Ethics Act (Act).

During the current examination, our testing indicated the Department of Natural Resources, provided the required ethics training in accordance with the Act. (Finding Code No. 2017-012, 2016-011, 2014-014)

**M.     FINDING**     (Inadequate Controls over Travel Expenditures)

During the prior examination, the legacy Historic Preservation Agency did not maintain adequate controls over its travel expenditures.

During the current examination, our testing indicated improvements in the controls over travel expenditures at the Department of Natural Resources (Department). However, we continued to note certain immaterial conditions of noncompliance. As such, this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2017-013, 2016-012, 2014-010, 12-3)

**N.     FINDING**     (Inadequate Administration of the Amistad Commission)

During the prior examination, the legacy Historic Preservation Agency did not comply with provisions of the Historic Preservation Agency Act regarding the Amistad Commission (Commission).

During the current examination, our testing indicated the issues noted regarding the Commission persisted. As such, this matter was reported as a part of Finding 2018-015 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-014, 2016-009, 2014-017, 12-12, 10-13, 10-16)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
For the Two Years Ended June 30, 2018

**O. FINDING** (Failure to Comply with the Historical Sites Listing Act)

During the prior examination, the legacy Historic Preservation Agency did not comply with the Historical Sites Listing Act.

During the current examination, our testing indicated this condition persisted. As such, this matter was reported as a part of Finding 2018-017 within the Department's *Compliance Examination Report*. (Finding Code No. 2017-015, 2016-014, 2014-018)

**P. FINDING** (Failure to Conduct Employee Performance Evaluations)

During the prior examination, the legacy Historic Preservation Agency did not perform employee performance evaluations as required.

During the current examination, our testing indicated improvements regarding employee performance evaluation at the Department of Natural Resources (Department). However, we continued to note certain immaterial conditions of noncompliance. As such this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2017-016, 2016-017, 2014-013, 12-7, 10-8, 08-12)

**Q. FINDING** (Failure to Develop a Formal Fraud Risk Assessment Program)

During the prior examination, the legacy Historic Preservation Agency did not develop a formal, adequate fraud risk assessment program.

During the current examination, our testing indicated the Department of Natural Resources, has an existing fraud risk assessment program. (Finding Code No. 2017-017, 2016-013, 2014-009)

**R. FINDING** (Failure to Comply with the State Historical Library Act)

During the prior examination, the legacy Historic Preservation Agency did not comply with the provisions of the State Historical Library Act.

During the current examination, our testing indicated the responsibility to comply with the State Historical Library Act (20 ILCS 3425/5.1) was transferred to the Abraham Lincoln Presidential Library and Museum, pursuant to Executive Order 2017-01. (Finding Code No. 2017-018, 2016-015, 2014-019)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**STATUS OF PRIOR FINDINGS OF THE HISTORIC PRESERVATION AGENCY**  
For the Two Years Ended June 30, 2018

S.     **FINDING**     (Failure to Implement Identity Protection Act)

During the prior examination, the legacy Historic Preservation Agency failed to implement the provisions of the Identity Protection Act (Act).

During the current examination, our testing indicated the Department of Natural Resources has an established and implemented an identity protection policy in compliance with the Act. (Finding Code No. 2017-019, 2016-018, 2014-15, 12-9)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2018
- Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2017
- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
- Comparative Schedule of Receipts, Disbursements, and Fund Balance (Cash Basis)
  - Locally Held Funds
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller - Fiscal Year 2018
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller - Fiscal Year 2017

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Analysis of Significant Variations in Expenditures (Not Examined)
- Analysis of Significant Variations in Receipts (Not Examined)
- Analysis of Significant Lapse Period Spending (Not Examined)
- Analysis of Significant Account Balances (Not Examined)
- Analysis of Accounts Receivable (Not Examined)
- Budget Impasse Disclosures (Not Examined)
- Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
- Interest Costs on Fiscal Year 2018 and Fiscal Year 2017 Invoices (Not Examined)
- Average Number of Employees (Not Examined)
- Emergency Purchases (Not Examined)
- Memorandums of Understanding (Not Examined)
- Service Efforts and Accomplishments (Not Examined)
- Schedule of Indirect Cost Reimbursements (Not Examined)
- Open Space Lands Acquisition and Development Program (Not Examined)

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and, accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018  
Seventeen Months Ended November 30, 2018

Fund Number	Appropriation (Net of Transfers)	Expenditures through 6/30/18	Lapse Period Expenditures 7/1 - 11/30/18	Total Expenditures	Balances Reappropriated 7/1/18	Balances Lapsed
<b>APPROPRIATED FUNDS</b>						
001	\$ 41,550,690	\$ 35,688,064	\$ 5,707,573	\$ 41,395,637	\$ -	\$ 155,053
039	16,050,900	9,915,472	1,117,506	11,032,978	-	5,017,922
040	22,480,920	9,709,999	945,502	10,655,501	3,074,826	8,750,593
041	126,462,057	57,038,037	2,815,755	59,853,792	21,097,319	45,510,946
042	388,000	272,218	18,015	290,233	-	97,767
077	345,000	214,356	-	214,356	-	130,644
137	1,889,200	551,929	235,893	787,822	-	1,101,378
141	60,398,865	10,504,068	19,900	10,523,968	49,548,464	326,433
145	232,000	100	-	100	-	23,190
146	352,300	65,145	3,675	68,820	-	283,480
147	205,000	104,298	10,607	114,905	-	90,095
194	100,000	-	-	-	-	100,000
199	2,200,000	824,733	708,885	1,533,618	-	666,382
231	500,000	-	-	-	-	500,000
261	1,692,000	392,423	21,246	413,669	-	1,278,331
298	9,012,700	6,656,400	624,009	7,280,409	-	1,732,291
299	32,113,587	10,463,972	40,514	10,504,486	20,701,044	910,057
443	1,600,000	725,285	42,415	767,700	-	832,300
465	16,598,152	1,099,799	-	1,099,799	15,498,353	-
489	25,000	-	-	-	-	25,000
504	70,000	-	50,284	50,284	-	19,716
538	4,921,600	1,128,414	120,949	1,249,363	-	3,672,237
547	1,250,000	484,444	696,079	1,180,523	-	69,477
570	30,000	7,808	3,718	11,526	-	18,474
608	5,720,664	3,515,552	137,283	3,652,835	685,407	1,382,422
659	150,000	-	104	104	-	149,896
763	4,000,000	3,817,054	-	3,817,054	-	182,946
765	4,510,500	3,114,732	-	3,114,732	-	1,395,768
831	1,000,000	57,556	15,166	72,722	-	927,278
855	650,000	360,261	25,731	385,992	-	264,008
858	4,000,000	139,851	-	139,851	-	3,860,149
878	25,000	2,810	-	2,810	-	22,190
894	6,477,335	2,615,772	2,263	2,618,035	3,693,840	165,460
905	7,456,263	2,573,526	5,158	2,578,684	4,783,866	93,713
909	500,000	163,417	25,937	189,354	-	310,646
925	3,000,000	2,008,578	161,931	2,170,509	-	829,491
953	606,047	396,803	-	396,803	209,244	-
962	72,913,438	33,924,109	5,990,027	39,914,136	25,061,128	7,938,174
971	35,182,394	13,063,740	-	13,063,740	22,118,654	-
982	75,000	26,411	6,460	32,871	-	42,129
991	43,482,590	14,814,329	292,373	15,106,702	24,997,849	3,378,039
<b>TOTAL - ALL APPROPRIATED FUNDS</b>		<b>\$ 530,219,202</b>	<b>\$ 19,844,958</b>	<b>\$ 246,286,423</b>	<b>\$ 191,469,994</b>	<b>\$ 92,462,785</b>

STATE OF ILLINOIS  
 DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2018  
 Seventeen Months Ended November 30, 2018

P.A. 100-0021 and 100-0586 FISCAL YEAR 2018	Fund Number	Appropriation (Net of Transfers)	Expenditures through 6/30/18	Lapse Period		Total Expenditures	Balances Reappropriated 7/1/18	Balances Lapsed
				Expenditures 7/1 - 11/30/18	Expenditures			
<b>NON-APPROPRIATED FUNDS</b>								
	086		\$ 727,738	\$ -	\$ -	\$ 727,738		
	252		-	-	-	-		
	884		471,095	185,339	656,434			
	894		5,279,384	1,171,297	6,450,681			
	931		30	-	30			
			<u>\$ 6,478,247</u>	<u>\$ 1,356,636</u>	<u>\$ 7,834,883</u>			
<b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>								
			<u>\$ 232,919,712</u>	<u>\$ 21,201,594</u>	<u>\$ 254,121,306</u>			
<b>GRAND TOTAL - ALL FUNDS</b>								

Note 1: Appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2018. The Department did not properly perform reconciliations as noted in Finding 2018-003.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at pages 151 to 152 include information from the Department management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Department to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2017  
Seventeen Months Ended November 30, 2017

P.A. 099-0524, 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Fund Number	Expenditure Authority (Net of Transfers)	Expenditures through 6/30/17	Lapse Period Expenditures 7/1/ - 11/30/17	Total Expenditures	Balances	
						Reappropriated 7/1/17	Lapsed
<b>APPROPRIATED FUNDS</b>							
General Revenue Fund	001	\$ -	\$ 34,818,393	\$ 1,677,999	\$ 36,496,392	\$ -	\$ -
State Boating Act Fund	039	15,635,000	9,043,404	1,052,141	10,095,545	-	5,539,455
State Parks Fund	040	13,348,824	8,283,208	1,013,548	9,296,756	2,409,320	1,642,748
Wildlife and Fish Fund	041	67,171,791	47,256,396	4,018,382	51,274,778	4,774,446	11,122,567
Salmon Fund	042	368,400	297,963	24,036	321,999	-	46,401
Mines and Minerals Underground Injection Control Fund	077	345,000	220,226	-	220,226	-	124,774
Plugging and Restoration Fund	137	1,990,900	437,376	125,323	562,699	-	1,428,201
Capital Development Fund	141	6,352,100	4,792,404	47,064	4,839,468	1,294,237	218,395
Explosives Regulatory Fund	145	285,000	110,350	-	110,350	-	174,650
Aggregate Operations Regulatory Fund	146	417,300	222,343	5,561	227,904	-	189,396
Coal Mining Regulatory Fund	147	313,000	231,038	15,531	246,569	-	66,431
Illinois Fisheries Management Fund	199	2,200,000	1,233,158	593,453	1,826,611	-	373,389
Oil and Gas Resource Management Fund	231	3,000,000	-	-	-	-	3,000,000
Underground Resources Conservation Enforcement Fund	261	2,087,200	284,086	30,455	314,541	-	1,772,659
Natural Areas Acquisition Fund	298	8,803,800	6,228,148	830,247	7,058,395	-	1,745,405
Open Space Lands Acquisition and Development Fund	299	52,308,700	20,696,245	37,983	20,734,228	30,170,687	1,403,785
Land and Water Recreation Fund	465	18,342,375	1,744,224	-	1,744,224	16,598,151	-
Wildlife Prairie Park Fund	504	50,000	37,282	-	37,282	-	12,718
Conservation Police Operations Assistance Fund	547	1,250,000	266,116	895,947	1,162,063	-	87,937
Illinois and Michigan Canal Fund	570	30,000	15,000	-	15,000	-	15,000
Partners for Conservation Fund	608	6,153,690	3,549,437	296,588	3,846,025	1,182,264	1,125,401
Budget Stabilization Fund	686	6,000,000	5,851,805	106,840	5,958,645	-	41,355
Federal Surface Mining Control and Reclamation Fund	765	5,308,800	3,180,300	140,417	3,320,717	-	1,988,083
Natural Resources Restoration Trust Fund	831	1,000,000	92,377	315,787	408,164	-	591,836
National Flood Insurance Program Fund	855	650,000	271,931	18,334	290,265	-	359,735
Land Reclamation Fund	858	800,000	192,377	17,533	209,910	-	590,090
Drug Traffic Prevention Fund	878	25,000	243	2,179	2,422	-	22,578
DNR Federal Projects Fund	894	9,088,708	2,487,769	704	2,488,473	5,597,335	1,002,900
Illinois Forestry Development Fund	905	6,254,578	3,635,002	101,822	3,736,824	2,412,563	105,191
Illinois Wildlife Preservation Fund	909	1,000,000	19,824	-	19,824	-	980,176
Coal Technology Development Assistance Fund	925	4,000,000	1,592,399	162,086	1,754,485	-	2,245,515
State Migratory Waterfowl Stamp Fund	953	350,000	93,925	29	93,954	256,046	-
Park and Conservation Fund	962	45,600,894	28,074,867	2,425,328	30,500,195	8,103,191	6,997,508
Build Illinois Bond Fund	971	50,000,000	14,324,034	493,573	14,817,607	35,182,393	-
Adeline Jay Geo-Karis Illinois Beach Marina Fund	982	1,525,000	79,851	18,054	97,905	-	1,427,095
Abandoned Mined Lands Reclamation Council Federal Trust Fund	991	9,321,100	4,724,585	252,864	4,977,449	-	4,343,651
<b>TOTAL - ALL APPROPRIATED FUNDS</b>		\$ 341,377,160	\$ 204,388,086	\$ 14,719,808	\$ 219,107,894	\$ 107,980,633	\$ 50,785,025

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2017  
Seventeen Months Ended November 30, 2017

P.A. 099-0524, 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Fund Number	Expenditure Authority (Net of Transfers)	Expenditures through 6/30/17	Lapse Period Expenditures 7/1/ - 11/30/17	Total Expenditures	Balances Reappropriated 7/1/17	Balances Lapsed
<b>NON-APPROPRIATED FUNDS</b>							
Blue Water Ditch Flood Control Fund	252	\$ -	\$ -	\$ -	\$ -		
Flood Control Land Lease Fund	443		739,781	-	739,781		
DNR Special Projects Fund	884		562,026	176,808	738,834		
DNR Federal Projects Fund	894		4,655,510	808,871	5,464,381		
J.J. Wolf Memorial for Conservation Investigation Fund	931		2,650	-	2,650		
Abandoned Mined Lands Reclamation Council Federal Trust Fund	991		4,092,401	2,314,647	6,407,048		
<b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>		\$ 10,052,368	\$ 3,300,326	\$ 13,352,694			
<b>GRAND TOTAL - ALL FUNDS</b>		\$ 214,440,454	\$ 18,020,134	\$ 232,460,588			

Note 1: Expenditure authority, appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2017. The Department did not properly perform reconciliations as noted in Finding 2018-003.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

Note 3: The Circuit Court of St. Clair County in *A.F.S.C.M.E. Council 31 v. Mungler* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Department never received enacted personal services appropriations for Fund 001, the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017.

Note 4: Public Act 99-0524 authorized the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 151 includes information from the Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its Fiscal Year 2017 appropriations.

Note 5: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at pages 151 to 152 include information from the Department management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Department to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b>APPROPRIATED FUNDS</b>			
<b><u>GENERAL REVENUE FUND - 001</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 41,550,690		
<u>Expenditures:</u>			
Lump Sums	\$ 2,396,631	\$ 36,496,392	\$ -
Lump Sum Operations	38,999,006	-	35,955,960
<u>Total Expenditures</u>	<u>\$ 41,395,637</u>	<u>\$ 36,496,392</u>	<u>\$ 35,955,960</u>
Lapsed Balances	<u>\$ 155,053</u>		
<b><u>STATE BOATING ACT FUND - 039</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 16,050,900	\$ 15,635,000	\$ 13,461,989
<u>Expenditures:</u>			
Personal Services	\$ 3,928,066	\$ 3,314,885	\$ 2,872,456
State Contributions to State Employees' Retirement System	1,869,398	1,482,356	1,312,822
State Contributions to Social Security	233,538	177,273	146,568
Group Insurance	1,236,491	1,027,755	892,362
Contractual Services	1,484,808	1,632,106	1,952,061
Postage	35,000	35,000	-
Travel	65,104	68,349	53,169
Commodities	219,985	332,955	62,558
Printing	111,385	138,749	110,299
Equipment	188,805	191,702	4,188
Electronic Data Processing	150,000	150,000	150,000
Telecommunications	336,388	428,019	189,616
Operation of Automotive Equipment	411,118	268,524	250,684
Lump Sums	710,608	769,900	593,755
Lump Sum Operations	37,334	67,148	1,940
Refunds	14,950	10,824	10,378
<u>Total Expenditures</u>	<u>\$ 11,032,978</u>	<u>\$ 10,095,545</u>	<u>\$ 8,602,856</u>
Lapsed Balances	<u>\$ 5,017,922</u>	<u>\$ 5,539,455</u>	<u>\$ 4,859,133</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>STATE PARKS FUND - 040</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 22,480,920	\$ 13,348,824	\$ 13,780,973
<u>Expenditures:</u>			
Personal Services	\$ 2,559,896	\$ 1,631,644	\$ 925,050
State Contributions to State			
Employees' Retirement System	1,221,017	731,864	424,335
State Contributions to Social Security	160,403	83,485	32,440
Group Insurance	725,312	524,363	278,302
Contractual Services	2,159,112	2,135,562	1,830,243
Travel	4,104	6,143	6,400
Commodities	499,606	506,529	270,996
Equipment	213,464	259,782	36,928
Electronic Data Processing	40,000	16,826	40,000
Telecommunications	285,743	315,444	331,606
Operation of Automotive Equipment	357,059	373,594	191,647
Lump Sums	2,396,387	2,417,710	1,844,152
Permanent Improvements, Lump Sum, and Other Purposes	28,362	291,213	850,011
Refunds	5,036	2,597	3,561
Total Expenditures	<u>\$ 10,655,501</u>	<u>\$ 9,296,756</u>	<u>\$ 7,065,671</u>
Reappropriations	<u>\$ 3,074,826</u>	<u>\$ 2,409,320</u>	<u>\$ 2,833,824</u>
Lapsed Balances	<u>\$ 8,750,593</u>	<u>\$ 1,642,748</u>	<u>\$ 3,881,478</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>WILDLIFE AND FISH FUND - 041</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 126,462,057	\$ 67,171,791	\$ 61,198,916
<u>Expenditures:</u>			
Personal Services	\$ 14,542,945	\$ 17,118,543	\$ 17,695,230
State Contributions to State			
Employees' Retirement System	6,902,884	7,646,004	8,094,021
State Contributions to Social Security	840,848	1,019,756	1,037,257
Group Insurance	3,854,283	5,262,638	5,329,437
Contractual Services	3,989,683	4,050,349	3,371,396
Postage	35,000	35,000	-
Travel	103,336	90,657	71,265
Commodities	1,872,299	1,784,754	921,857
Printing	220,764	199,132	99,709
Equipment	412,758	535,436	40,799
Electronic Data Processing	940,000	912,619	940,000
Telecommunications	480,251	364,343	385,605
Operation of Automotive Equipment	713,877	692,697	654,057
Lump Sums	24,498,695	11,072,084	7,828,838
Lump Sum Operations	239,005	253,448	203,142
Refunds	207,164	237,318	230,923
Total Expenditures	<u>\$ 59,853,792</u>	<u>\$ 51,274,778</u>	<u>\$ 46,903,536</u>
Reappropriations	<u>\$ 21,097,319</u>	<u>\$ 4,774,446</u>	<u>\$ 5,771,391</u>
Lapsed Balances	<u>\$ 45,510,946</u>	<u>\$ 11,122,567</u>	<u>\$ 8,539,891</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>SALMON FUND - 042</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 388,000	\$ 368,400	\$ 328,491
<u>Expenditures:</u>			
Personal Services	\$ 165,940	\$ 191,573	\$ 108,002
State Contributions to State Employees' Retirement System	79,627	86,833	50,444
State Contributions to Social Security	12,444	14,609	8,258
Group Insurance	32,222	28,984	21,367
Total Expenditures	<u>\$ 290,233</u>	<u>\$ 321,999</u>	<u>\$ 188,071</u>
Lapsed Balances	<u>\$ 97,767</u>	<u>\$ 46,401</u>	<u>\$ 140,420</u>
<b><u>MINES AND MINERALS UNDERGROUND INJECTION CONTROL FUND - 077</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 345,000	\$ 345,000	\$ 345,000
<u>Expenditures:</u>			
Personal Services	\$ -	\$ -	\$ 113,550
State Contributions to State Employees' Retirement System	-	-	51,892
State Contributions to Social Security	-	-	8,256
Group Insurance	-	-	40,599
Travel	-	-	1,438
Equipment	-	-	9,200
Lump Sums	214,356	220,226	-
Total Expenditures	<u>\$ 214,356</u>	<u>\$ 220,226</u>	<u>\$ 224,935</u>
Lapsed Balances	<u>\$ 130,644</u>	<u>\$ 124,774</u>	<u>\$ 120,065</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>PLUGGING AND RESTORATION FUND - 137</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 1,889,200	\$ 1,990,900	\$ 1,916,500
<u>Expenditures:</u>			
Personal Services	\$ 249,514	\$ 158,266	\$ 382,420
State Contributions to State			
Employees' Retirement System	118,235	70,579	174,590
State Contributions to Social Security	18,095	11,455	27,731
Group Insurance	90,633	62,826	147,154
Contractual Services	-	19,089	5,571
Electronic Data Processing	3,067	-	-
Telecommunications	2,790	-	2,383
Lump Sums	305,488	240,484	-
Total Expenditures	<u>\$ 787,822</u>	<u>\$ 562,699</u>	<u>\$ 739,849</u>
Lapsed Balances	<u>\$ 1,101,378</u>	<u>\$ 1,428,201</u>	<u>\$ 1,176,651</u>
<b><u>CAPITAL DEVELOPMENT FUND - 141</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 60,398,865	\$ 6,352,100	\$ 1,346,100
<u>Expenditures:</u>			
Personal Services	\$ 564,008	\$ 651,579	\$ 619,154
State Contributions to State			
Employees' Retirement System	264,930	288,173	282,772
State Contributions to Social Security	41,795	47,827	45,381
Group Insurance	102,533	146,125	162,687
Highway and Waterway Construction	9,550,702	3,705,764	-
Total Expenditures	<u>\$ 10,523,968</u>	<u>\$ 4,839,468</u>	<u>\$ 1,109,994</u>
Reappropriations	<u>\$ 49,548,464</u>	<u>\$ 1,294,237</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 326,433</u>	<u>\$ 218,395</u>	<u>\$ 236,106</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>EXPLOSIVES REGULATORY FUND - 145</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 232,000	\$ 285,000	\$ 275,000
<u>Expenditures:</u>			
Lump Sums	\$ 100	\$ 110,350	\$ 148,449
Total Expenditures	\$ 100	\$ 110,350	\$ 148,449
Lapsed Balances	\$ 231,900	\$ 174,650	\$ 126,551
<b><u>AGGREGATE OPERATIONS REGULATORY FUND - 146</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 352,300	\$ 417,300	\$ 402,300
<u>Expenditures:</u>			
Commodities	\$ -	\$ 1,822	\$ -
Lump Sums	68,820	226,082	239,944
Total Expenditures	\$ 68,820	\$ 227,904	\$ 239,944
Lapsed Balances	\$ 283,480	\$ 189,396	\$ 162,356
<b><u>COAL MINING REGULATORY FUND - 147</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 205,000	\$ 313,000	\$ 298,000
<u>Expenditures:</u>			
Lump Sums	\$ 114,905	\$ 246,569	\$ 218,836
Total Expenditures	\$ 114,905	\$ 246,569	\$ 218,836
Lapsed Balances	\$ 90,095	\$ 66,431	\$ 79,164

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>ILLINOIS STATE MUSEUM FUND - 194</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 100,000	\$ -	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>ILLINOIS FISHERIES MANAGEMENT FUND - 199</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
<u>Expenditures:</u>			
Lump Sum Operations	\$ 1,533,618	\$ 1,826,611	\$ 1,357,765
Total Expenditures	\$ 1,533,618	\$ 1,826,611	\$ 1,357,765
Lapsed Balances	<u>\$ 666,382</u>	<u>\$ 373,389</u>	<u>\$ 842,235</u>
<b><u>OIL AND GAS RESOURCE MANAGEMENT FUND - 231</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 500,000	\$ 3,000,000	\$ 5,000,000
<u>Expenditures:</u>			
Lump Sum Operations	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 500,000</u>	<u>\$ 3,000,000</u>	<u>\$ 5,000,000</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>UNDERGROUND RESOURCES CONSERVATION ENFORCEMENT FUND - 261</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 1,692,000	\$ 2,087,200	\$ 2,185,300
<u>Expenditures:</u>			
Personal Services	\$ 56,853	\$ -	\$ 563,410
State Contributions to State			
Employees' Retirement System	26,934	-	257,099
State Contributions to Social Security	4,164	-	41,231
Group Insurance	20,050	-	192,274
Contractual Services	144,904	125,162	156,354
Travel	2,595	431	635
Commodities	1,176	4,006	585
Printing	-	-	-
Equipment	8,726	4,758	-
Electronic Data Processing	3,807	1,074	396
Telecommunications	27,670	19,131	26,993
Operation of Automotive Equipment	60,672	45,961	48,849
Lump Sums	56,043	112,818	-
Refunds	75	1,200	300
Total Expenditures	<u>\$ 413,669</u>	<u>\$ 314,541</u>	<u>\$ 1,288,126</u>
Lapsed Balances	<u>\$ 1,278,331</u>	<u>\$ 1,772,659</u>	<u>\$ 897,174</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>NATURAL AREAS ACQUISITION FUND - 298</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 9,012,700	\$ 8,803,800	\$ 8,436,657
<u>Expenditures:</u>			
Personal Services	\$ 1,595,203	\$ 1,537,453	\$ 1,508,207
State Contributions to State Employees' Retirement System	756,612	686,392	688,989
State Contributions to Social Security	117,503	113,628	111,387
Group Insurance	393,726	380,200	350,822
Contractual Services	167,926	111,609	153,859
Travel	10,756	13,970	7,180
Commodities	41,213	32,386	1,979
Printing	74,257	-	-
Equipment	50,000	73,539	-
Electronic Data Processing	-	26,124	50,000
Telecommunications	29,358	28,878	37,249
Operation of Automotive Equipment	70,200	26,972	3,995
Lump Sums	1,749,077	1,855,521	1,022,658
Lump Sum Operations	2,224,578	2,171,723	2,144,011
Total Expenditures	<u>\$ 7,280,409</u>	<u>\$ 7,058,395</u>	<u>\$ 6,080,336</u>
Lapsed Balances	<u>\$ 1,732,291</u>	<u>\$ 1,745,405</u>	<u>\$ 2,356,321</u>
<b><u>OPEN SPACE LANDS ACQUISITION AND DEVELOPMENT FUND - 299</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 32,115,587	\$ 52,308,700	\$ 1,702,600
<u>Expenditures:</u>			
Lump Sums	\$ 1,034,842	\$ 19,829,314	\$ 938,169
Awards and Grants	-	904,914	-
Awards and Grants, Lump Sum, and Other Purposes	9,469,644	-	-
Total Expenditures	<u>\$ 10,504,486</u>	<u>\$ 20,734,228</u>	<u>\$ 938,169</u>
Reappropriations	<u>\$ 20,701,044</u>	<u>\$ 30,170,687</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 910,057</u>	<u>\$ 1,403,785</u>	<u>\$ 764,431</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>FLOOD CONTROL LAND LEASE FUND - 443</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 1,600,000	\$ -	\$ -
<u>Expenditures:</u>			
Grants to Local Governments	\$ 767,700	\$ -	\$ -
Total Expenditures	\$ 767,700	\$ -	\$ -
Lapsed Balances	\$ 832,300	\$ -	\$ -
<b><u>LAND AND WATER RECREATION FUND - 465</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 16,598,152	\$ 18,342,375	\$ -
<u>Expenditures:</u>			
Awards and Grants, Lump Sum, and Other Purposes	\$ 1,099,799	\$ 1,744,224	\$ -
Total Expenditures	\$ 1,099,799	\$ 1,744,224	\$ -
Reappropriations	\$ 15,498,353	\$ 16,598,151	\$ -
Lapsed Balances	\$ -	\$ -	\$ -
<b><u>ROADSIDE MONARCH HABITAT - 489</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 25,000	\$ -	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	\$ 25,000	\$ -	\$ -

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>WILDLIFE PRAIRIE PARK FUND - 504</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 70,000	\$ 50,000	\$ 10,000
<u>Expenditures:</u>			
Lump Sums	\$ 50,284	\$ 37,282	\$ -
Total Expenditures	\$ 50,284	\$ 37,282	\$ -
Lapsed Balances	<u>\$ 19,716</u>	<u>\$ 12,718</u>	<u>\$ 10,000</u>
<b><u>ILLINOIS HISTORIC SITES FUND - 538</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 4,921,600	\$ -	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ 1,249,363	\$ -	\$ -
Total Expenditures	\$ 1,249,363	\$ -	\$ -
Lapsed Balances	<u>\$ 3,672,237</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>CONSERVATION POLICE OPERATIONS ASSISTANCE FUND - 547</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
<u>Expenditures:</u>			
Lump Sum Operations	\$ 1,180,523	\$ 1,162,063	\$ 334,500
Total Expenditures	\$ 1,180,523	\$ 1,162,063	\$ 334,500
Lapsed Balances	<u>\$ 69,477</u>	<u>\$ 87,937</u>	<u>\$ 915,500</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>ILLINOIS AND MICHIGAN CANAL FUND - 570</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 30,000	\$ 30,000	\$ 50,000
<u>Expenditures:</u>			
Lump Sums	\$ 11,526	\$ 15,000	\$ 9,081
Total Expenditures	<u>\$ 11,526</u>	<u>\$ 15,000</u>	<u>\$ 9,081</u>
Lapsed Balances	<u>\$ 18,474</u>	<u>\$ 15,000</u>	<u>\$ 40,919</u>
<b><u>PARTNERS FOR CONSERVATION FUND - 608</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 5,720,664	\$ 6,153,690	\$ 6,629,706
<u>Expenditures:</u>			
Lump Sums	\$ 3,652,835	\$ 3,846,025	\$ 3,073,117
Total Expenditures	<u>\$ 3,652,835</u>	<u>\$ 3,846,025</u>	<u>\$ 3,073,117</u>
Reappropriations	<u>\$ 685,407</u>	<u>\$ 1,182,264</u>	<u>\$ 1,634,690</u>
Lapsed Balances	<u>\$ 1,382,422</u>	<u>\$ 1,125,401</u>	<u>\$ 1,921,899</u>
<b><u>HISTORIC PROPERTY ADMINISTRATIVE FUND - 659</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 150,000	\$ -	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ 104	\$ -	\$ -
Total Expenditures	<u>\$ 104</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 149,896</u>	<u>\$ -</u>	<u>\$ -</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>BUDGET STABILIZATION FUND - 686</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ -	\$ 6,000,000	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ -	\$ 5,958,645	\$ -
Total Expenditures	\$ -	\$ 5,958,645	\$ -
Lapsed Balances	\$ -	\$ 41,355	\$ -
<b><u>TOURISM PROMOTION FUND - 763</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 4,000,000	\$ -	\$ -
<u>Expenditures:</u>			
Lump Sums	\$ 3,817,054	\$ -	\$ -
Total Expenditures	\$ 3,817,054	\$ -	\$ -
Lapsed Balances	\$ 182,946	\$ -	\$ -

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>FEDERAL SURFACE MINING CONTROL AND RECLAMATION FUND - 765</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 4,510,500	\$ 5,308,800	\$ 5,208,600
<u>Expenditures:</u>			
Personal Services	\$ 1,102,938	\$ 1,503,213	\$ 1,522,044
State Contributions to State			
Employees' Retirement System	522,794	667,972	694,821
State Contributions to Social Security	81,401	110,568	111,874
Group Insurance	252,171	419,639	437,634
Contractual Services	343,263	375,178	374,629
Postage	-	-	25,000
Travel	15,948	6,542	14,200
Commodities	1,821	1,281	4,315
Equipment	1,463	720	-
Electronic Data Processing	3,637	372	181,413
Telecommunications	25,555	18,058	20,594
Operation of Automotive Equipment	29,832	29,642	37,178
Lump Sums	733,909	187,532	203,234
Total Expenditures	<u>\$ 3,114,732</u>	<u>\$ 3,320,717</u>	<u>\$ 3,626,936</u>
Lapsed Balances	<u>\$ 1,395,768</u>	<u>\$ 1,988,083</u>	<u>\$ 1,581,664</u>
<b><u>NATURAL RESOURCES RESTORATION TRUST FUND - 831</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 1,000,000	\$ 1,000,000	\$ 400,000
<u>Expenditures:</u>			
Lump Sums	\$ 72,722	\$ 408,164	\$ 34,814
Total Expenditures	<u>\$ 72,722</u>	<u>\$ 408,164</u>	<u>\$ 34,814</u>
Lapsed Balances	<u>\$ 927,278</u>	<u>\$ 591,836</u>	<u>\$ 365,186</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>NATIONAL FLOOD INSURANCE PROGRAM FUND - 855</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 650,000	\$ 650,000	\$ 650,000
<u>Expenditures:</u>			
Lump Sums	\$ 385,992	\$ 290,265	\$ 453,641
Total Expenditures	<u>\$ 385,992</u>	<u>\$ 290,265</u>	<u>\$ 453,641</u>
Lapsed Balances	<u>\$ 264,008</u>	<u>\$ 359,735</u>	<u>\$ 196,359</u>
<b><u>LAND RECLAMATION FUND - 858</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 4,000,000	\$ 800,000	\$ 300,000
<u>Expenditures:</u>			
Lump Sums	\$ 139,851	\$ 209,910	\$ -
Total Expenditures	<u>\$ 139,851</u>	<u>\$ 209,910</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 3,860,149</u>	<u>\$ 590,090</u>	<u>\$ 300,000</u>
<b><u>DRUG TRAFFIC PREVENTION FUND - 878</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 25,000	\$ 25,000	\$ 10,000
<u>Expenditures:</u>			
Lump Sums	\$ 2,810	\$ 2,422	\$ -
Total Expenditures	<u>\$ 2,810</u>	<u>\$ 2,422</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 22,190</u>	<u>\$ 22,578</u>	<u>\$ 10,000</u>

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Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>DNR FEDERAL PROJECTS FUND - 894</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 6,477,335	\$ 9,088,708	\$ 9,641,126
<u>Expenditures:</u>			
Lump Sums	\$ 2,618,035	\$ 2,488,473	\$ 2,829,420
Total Expenditures	<u>\$ 2,618,035</u>	<u>\$ 2,488,473</u>	<u>\$ 2,829,420</u>
Reappropriations	<u>\$ 3,693,840</u>	<u>\$ 5,597,335</u>	<u>\$ 6,584,696</u>
Lapsed Balances	<u><u>\$ 165,460</u></u>	<u><u>\$ 1,002,900</u></u>	<u><u>\$ 227,010</u></u>
<b><u>ILLINOIS FORESTRY DEVELOPMENT FUND - 905</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 7,456,263	\$ 6,254,578	\$ 5,755,178
<u>Expenditures:</u>			
Electronic Data Processing	\$ 24,977	\$ -	\$ 25,000
Lump Sums	2,493,676	3,655,952	4,301,301
Lump Sum Operations	60,031	80,872	22,697
Total Expenditures	<u>\$ 2,578,684</u>	<u>\$ 3,736,824</u>	<u>\$ 4,348,998</u>
Reappropriations	<u>\$ 4,783,866</u>	<u>\$ 2,412,563</u>	<u>\$ 1,170,877</u>
Lapsed Balances	<u><u>\$ 93,713</u></u>	<u><u>\$ 105,191</u></u>	<u><u>\$ 235,303</u></u>
<b><u>ILLINOIS WILDLIFE PRESERVATION FUND - 909</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 500,000	\$ 1,000,000	\$ 175,000
<u>Expenditures:</u>			
Lump Sums	\$ 189,354	\$ 19,824	\$ 17,000
Total Expenditures	<u>\$ 189,354</u>	<u>\$ 19,824</u>	<u>\$ 17,000</u>
Lapsed Balances	<u><u>\$ 310,646</u></u>	<u><u>\$ 980,176</u></u>	<u><u>\$ 158,000</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>COAL TECHNOLOGY DEVELOPMENT ASSISTANCE FUND - 925</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 3,000,000	\$ 4,000,000	\$ 2,000,000
<u>Expenditures:</u>			
Lump Sums	\$ 2,170,509	\$ 1,754,485	\$ -
Total Expenditures	\$ 2,170,509	\$ 1,754,485	\$ -
Lapsed Balances	\$ 829,491	\$ 2,245,515	\$ 2,000,000
<b><u>STATE MIGRATORY WATERFOWL STAMP FUND - 953</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 606,047	\$ 350,000	\$ 250,000
<u>Expenditures:</u>			
Lump Sum Operations	\$ 396,803	\$ 93,954	\$ 38,125
Total Expenditures	\$ 396,803	\$ 93,954	\$ 38,125
Reappropriations	\$ 209,244	\$ 256,046	\$ -
Lapsed Balances	\$ -	\$ -	\$ 211,875
<b><u>PARK AND CONSERVATION FUND - 962</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 72,913,438	\$ 45,600,894	\$ 43,768,594
<u>Expenditures:</u>			
Contractual Services	\$ 119,518	\$ 25,314	\$ 14,908
Lump Sums	38,745,401	30,474,881	33,306,719
Permanent Improvements, Lump Sum, and Other Purposes	1,049,217	-	-
Total Expenditures	\$ 39,914,136	\$ 30,500,195	\$ 33,321,627
Reappropriations	\$ 25,061,128	\$ 8,103,191	\$ 3,478,559
Lapsed Balances	\$ 7,938,174	\$ 6,997,508	\$ 6,968,408

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>BUILD ILLINOIS BOND FUND - 971</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 35,182,394	\$ 50,000,000	\$ -
<u>Expenditures:</u>			
Awards and Grants, Lump Sum, and Other Purposes	\$ 13,063,740	\$ 14,817,607	\$ -
Total Expenditures	<u>\$ 13,063,740</u>	<u>\$ 14,817,607</u>	<u>\$ -</u>
Reappropriations	\$ 22,118,654	\$ 35,182,393	\$ -
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>ADELINE JAY GEO-KARIS ILLINOIS BEACH MARINA FUND - 982</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 75,000	\$ 1,525,000	\$ 1,525,000
<u>Expenditures:</u>			
Lump Sum Operations	\$ 32,871	\$ 82,530	\$ 1,002,041
Refunds	-	15,375	-
Total Expenditures	<u>\$ 32,871</u>	<u>\$ 97,905</u>	<u>\$ 1,002,041</u>
Lapsed Balances	<u>\$ 42,129</u>	<u>\$ 1,427,095</u>	<u>\$ 522,959</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>ABANDONED MINED LANDS RECLAMATION COUNCIL FEDERAL TRUST FUND - 991</u></b>			
<u>Expenditure Authority (Net of Transfers)</u>	\$ 43,482,590	\$ 9,321,100	\$ 8,824,400
<u>Expenditures:</u>			
Personal Services	\$ 2,022,197	\$ 2,395,315	\$ 2,714,041
State Contributions to State Employees' Retirement System	959,047	1,069,691	1,239,945
State Contributions to Social Security	149,396	176,022	200,140
Group Insurance	418,619	638,978	697,703
Contractual Services	153,902	191,525	414,374
Postage	25,000	25,000	25,000
Travel	4,594	5,657	3,756
Commodities	4,209	4,310	6,477
Equipment	2,192	10,704	1,700
Electronic Data Processing	203,306	200,911	201,177
Telecommunications	20,886	16,692	23,119
Operation of Automotive Equipment	20,726	14,443	17,506
Lump Sums	860,086	228,201	837,224
Awards and Grants, Lump Sum, and Other Purposes	10,262,542	-	-
Total Expenditures	<u>\$ 15,106,702</u>	<u>\$ 4,977,449</u>	<u>\$ 6,382,162</u>
Reappropriations	<u>\$ 24,997,849</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 3,378,039</u>	<u>\$ 4,343,651</u>	<u>\$ 2,442,238</u>
<b>GRAND TOTAL - APPROPRIATED FUNDS</b>			
Expenditure Authority (Net of Transfers)	<u>\$ 530,219,202</u>	<u>\$ 341,377,160</u>	<u>\$ 199,325,430</u>
Total Expenditures	<u>\$ 246,286,423</u>	<u>\$ 219,107,894</u>	<u>\$ 166,533,959</u>
Reappropriations	<u>\$ 191,469,994</u>	<u>\$ 107,980,633</u>	<u>\$ 21,474,037</u>
Lapsed Balances	<u>\$ 92,462,785</u>	<u>\$ 50,785,025</u>	<u>\$ 47,289,296</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b>NON-APPROPRIATED FUNDS</b>			
<b><u>FOREST RESERVE FUND - 086</u></b>			
<u>Expenditures:</u>			
Awards and Grants, Lump Sum, and Other Purposes	\$ 727,738	\$ -	\$ -
Total Expenditures	<u>\$ 727,738</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>BLUE WATER DITCH FLOOD CONTROL FUND - 252</u></b>			
<u>Expenditures:</u>			
Lump Sums	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FLOOD CONTROL LAND LEASE FUND - 443</u></b>			
<u>Expenditures:</u>			
Grants to Local Governments	\$ -	\$ 739,781	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 739,781</u>	<u>\$ -</u>
<b><u>DNR SPECIAL PROJECTS FUND - 884</u></b>			
<u>Expenditures:</u>			
Lump Sums	\$ 656,434	\$ 738,834	\$ 2,084,105
Permanent Improvements, Lump Sum, and Other Purposes	-	-	60,464
Total Expenditures	<u>\$ 656,434</u>	<u>\$ 738,834</u>	<u>\$ 2,144,569</u>
<b><u>DNR FEDERAL PROJECTS FUND - 894</u></b>			
<u>Expenditures:</u>			
Lump Sums	\$ 6,450,681	\$ 5,464,381	\$ 7,272,101
Awards and Grants, Lump Sum, and Other Purposes	-	-	9,163
Total Expenditures	<u>\$ 6,450,681</u>	<u>\$ 5,464,381</u>	<u>\$ 7,281,264</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>J.J. WOLF MEMORIAL FOR CONSERVATION INVESTIGATION FUND - 931</u></b>			
<u>Expenditures:</u>			
Interfund Cash Transfers	\$ 30	\$ 2,650	\$ 1,015
Total Expenditures	<u>\$ 30</u>	<u>\$ 2,650</u>	<u>\$ 1,015</u>
<b><u>PARK AND CONSERVATION FUND - 962</u></b>			
<u>Expenditures:</u>			
Tort Claims	\$ -	\$ -	\$ 15,919
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,919</u>
<b><u>ABANDONED MINED LANDS RECLAMATION COUNCIL FEDERAL TRUST FUND - 991</u></b>			
<u>Expenditures:</u>			
Tort Claims	\$ -	\$ 6,407,048	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 6,407,048</u>	<u>\$ -</u>
<b>GRAND TOTAL NON-APPROPRIATED FUNDS</b>			
Total Expenditures	<u>\$ 7,834,883</u>	<u>\$ 13,352,694</u>	<u>\$ 9,442,767</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditures	<u>\$ 254,121,306</u>	<u>\$ 232,460,588</u>	<u>\$ 175,976,726</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures
<b><u>STATE OFFICERS' SALARIES</u></b>			
<b><u>GENERAL REVENUE FUND - 001 (STATE COMPTROLLER)</u></b>			
Expenditure Authority (Net of Transfers)	\$ 145,700		
<u>Expenditures</u>			
Mine Officers	\$ 93,906	\$ 93,906	\$ 89,975
Miners' Examining Officers	51,624	-	-
Total Expenditures - Officers' Salaries	\$ 145,530	\$ 93,906	\$ 89,975
Lapsed Balances	\$ 170		
<b><u>COAL MINING REGULATORY FUND - 147 (STATE COMPTROLLER)</u></b>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 145,700	\$ 145,700
<u>Expenditures</u>			
Mine Officers	\$ -	\$ -	\$ -
Miners' Examining Officers	-	51,235	48,489
Total Expenditures - Officers' Salaries	\$ -	\$ 51,235	\$ 48,489
Lapsed Balances	\$ -	\$ 94,465	\$ 97,211
<b><u>PARK AND CONSERVATION FUND - 962 (STATE COMPTROLLER)</u></b>			
Expenditure Authority (Net of Transfers)	\$ 257,900	\$ 257,900	\$ 257,900
<u>Expenditures</u>			
Director	\$ 133,273	\$ 133,273	\$ 133,273
Assistant Director	45,956	-	-
Total Expenditures - Officers' Salaries	\$ 179,229	\$ 133,273	\$ 133,273
Lapsed Balances	\$ 78,671	\$ 124,627	\$ 124,627

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

Schedule 3, continued

Fiscal Year		
2018	2017	2016
P.A. 100-0021 and 100-0586	P.A. 099-0524, 100-0021, and Court-Ordered Expenditures	P.A. 099-0524, 099-409, 099-0491, 099-0007, and Court-Ordered Expenditures

Note 1: Expenditure authority, appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2018, and November 30, 2017. The Department did not properly perform reconciliations as noted in Finding 2018-003.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Department never received enacted personal services appropriations for Fund 001, the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017 and Fiscal Year 2016.

Note 4: During Fiscal Year 2016, the Department operated without enacted appropriations until Public Act 99-0409, Public Act 099-0491, and Public Act 095-0524 were signed into law on August 20, 2015, December 7, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSME Council 31 v Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." A such, the Department's court-ordered payroll payments were merged into the enacted appropriation for Fund 041. Further, the Department incurred non-payroll obligations within all of the funds listed above, as well as Fund 686 and Fund 971, which the Department was unable to pay until the passage of Public Act 099-0409, Public Act 099-0491, and Public Act 099-0524.

Note 5: Public Act 99-0524 authorized the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 151 includes information from the Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its Fiscal Year 2017 appropriations.

Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at pages 151 and 152 include information from the Department management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Department to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND FUND BALANCE (CASH BASIS) - LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2018

	1204 Investigative Cash Fund	1332 Mines and Minerals Security Trust Fund	1428 Lands Division Sites Fund	1429 Historic Sites Receipts Fund	1436 Korean Memorial and Purple Heart Fund
Balance at July 1, 2016	\$ 10,000	\$ 3,956,082	\$ 44,703	*	*
Receipts	2,650	1,931,508	4,017,791	*	*
Disbursements	(2,650)	(229,750)	(3,991,589)	*	*
Balance at June 30, 2017	<u>\$ 10,000</u>	<u>\$ 5,657,840</u>	<u>\$ 70,905</u>	<u>*</u>	<u>*</u>
Balance at July 1, 2017	\$ 10,000	\$ 5,657,840	\$ 70,905	\$ 39,878	\$ 172,339
Receipts	120	788,351	3,875,177	628,908	894
Disbursements	(120)	(387,766)	(3,923,281)	(608,003)	(25)
Balance at June 30, 2018	<u><u>\$ 10,000</u></u>	<u><u>\$ 6,058,425</u></u>	<u><u>\$ 22,801</u></u>	<u><u>\$ 60,783</u></u>	<u><u>\$ 173,208</u></u>

Note: These amounts have been obtained from the Department's quarterly *Reports of Receipts and Disbursements for Locally Held Funds* submitted to the Office of the Comptroller.

\* The Historic Sites Receipts Fund (Fund 1429) and Korean Memorial and Purple Heart Fund (Fund 1436) were previously held by the legacy Historic Preservation Agency. These funds were assumed by the Department effective July 1, 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)

Schedule 5

	Land and Improvements	Site Improvements	Buildings and Improvements	Equipment	Capital Leases - Equipment	Construction in Progress	Totals
Balance at July 1, 2016	\$ 394,737	\$ 457,919	\$ 293,470	\$ 97,359	\$ 27	\$ 3,049	\$ 1,246,561
Additions	1,228	718	1,206	2,864	-	14	6,030
Deletions	-	(128)	(104)	(404)	-	(17)	(653)
Net Transfers	-	4	(2)	(1,767)	-	-	(1,765)
Balance at June 30, 2017	395,965	458,513	294,570	98,052	27	3,046	1,250,173
Additions	2,079	1,045	1,269	6,063	-	211	10,667
Deletions	(489)	(775)	(118)	(416)	-	(827)	(2,625)
Net Transfers	15,667	98,055	35,852	704	16	-	150,294
Balance at June 30, 2018	\$ 413,222	\$ 556,838	\$ 331,573	\$ 104,403	\$ 43	\$ 2,430	\$ 1,408,509

Note 1: The above schedule has been derived from Department records, which have been reconciled to property reports submitted to the Office of the State Comptroller.

Note 2: Pursuant to Executive Order 2017-01, the Historic Preservation Agency (HPA) was abolished and effective July 1, 2017, the powers, duties, functions, responsibilities, records, documents, books, and property, both real and personal, formerly belonging to the HPA were transferred to the Department. Total cost of the capital assets transferred from HPA to the Department amounted to \$152.7 million included in the net transfers during Fiscal Year 2018.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30, 2018  
(Expressed in Thousands)

Type	Fiscal Year		
	2018	2017	2016
<b>Deposits by the Department:</b>			
Licenses and fees	\$ 55,646	\$ 56,820	\$ 56,294
Federal government	68,392	40,658	37,209
Fines, penalties, and violations	886	715	1,000
Rentals:			
Concession	806	620	595
Boat and dock fees	2	173	1,212
Other rental	6,004	5,625	12,395
Product sales	99	180	347
Donations	543	36	24
Other revenue	2,423	1,797	3,107
<b>Total Deposits per Department Records</b>	<b>\$ 134,801</b>	<b>\$ 106,624</b>	<b>\$ 112,183</b>
<b>Deposits by Other Agencies and Transfers:</b>			
Motor fuel tax	\$ 5,040	\$ 5,040	\$ 5,040
Environmental license plates	795	863	855
Firearm owners identification	1,166	1,154	1,131
Illinois Habitat	296	119	-
Real estate transfer tax	40,154	38,277	38,487
Sportsman Series license plates	231	238	231
Wildlife Prairie Park license plates	16	18	17
Fees via State Treasurer	58	63	47
Illinois and Michigan Canal license plates	7	7	38
All terrain vehicle titles	323	302	308
Vehicle registration fee	19,320	19,917	18,793
Certificate of title	9,025	9,209	9,341
Metropolitan Exposition, Auditorium, and Office Building Fund	-	10,000	10,000
Build Illinois Bond	10,000	10,001	9,167
General revenue	2,425	-	-
Tax check-off	217	229	9
Interest income	1,341	655	369
<b>Total Deposits by Other Agencies and Transfers</b>	<b>\$ 90,414</b>	<b>\$ 96,092</b>	<b>\$ 93,833</b>
<b>Combined Total</b>	<b>\$ 225,215</b>	<b>\$ 202,716</b>	<b>\$ 206,016</b>

STATE OF ILLINOIS  
 DEPARTMENT OF NATURAL RESOURCES  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS**  
**REMITTED TO THE STATE COMPTROLLER**  
 For the Fiscal Year Ended June 30, 2018  
 (Expressed in Thousands)

	General Revenue Fund 0001	State Boating Act Fund 0039	State Parks Fund 0040	Wildlife and Fish Fund 0041	Salmon Fund 0042	Mines and Minerals Underground Injection Control Fund 0077	Forest Reserve Fund 0086
Licenses and fees	\$ 55,646	\$ 4,359	\$ 6,802	\$ 36,012	\$ 285	\$ -	\$ -
Federal government	68,392	1,681	-	24,194	-	219	280
Fines, penalties, and violations	886	132	78	275	-	-	-
Rentals:							
Concession	806	-	267	68	-	-	-
Boat and dock fees	2	-	1	1	-	-	-
Other rental	6,004	-	1,764	4,240	-	-	-
Product sales	99	-	-	6	-	-	-
Donations	543	-	-	-	-	-	-
Other revenue	2,423	2	242	184	-	-	-
<b>Total per Department records</b>	134,801	6,174	9,154	64,980	285	219	280
Prior year refunds	144	-	2	16	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-
Prior year warrant voids	5	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Deposits in transit to Comptroller:							
Add: Beginning of period	1,778	202	236	1,209	12	-	-
Less: End of period	1,616	176	209	1,073	6	-	-
<b>Total per State Comptroller records</b>	\$ 135,112	\$ 6,200	\$ 9,183	\$ 65,132	\$ 291	\$ 219	\$ 280

STATE OF ILLINOIS  
 DEPARTMENT OF NATURAL RESOURCES  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS**  
**REMITTED TO THE STATE COMPTROLLER**  
 For the Fiscal Year Ended June 30, 2018  
 (Expressed in Thousands)

	General Obligation Bond Retirement and Interest Fund 0101	Plugging and Restoration Fund 0137	Capital Development Fund 0141	Explosives Regulatory Fund 0145	Aggregate Operations Regulatory Fund 0146	Coal Mining Regulatory Fund 0147	Illinois State Museum Fund 0194	Illinois Fisheries Management Fund 0199
Licenses and fees	\$ -	\$ 1,184	\$ -	\$ 161	\$ 272	\$ 201	\$ 44	\$ -
Federal government	-	-	-	-	-	-	-	-
Fines, penalties, and violations	-	-	-	8	5	15	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	7	-	-	-	-	-	-
<b>Total per Department records</b>	-	1,191	-	169	277	216	44	-
Prior year refunds	-	-	-	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	-	-	3	2	-
Less: End of period	-	4	-	2	-	4	2	-
<b>Total per State Comptroller records</b>	\$ -	\$ 1,187	\$ -	\$ 167	\$ 277	\$ 215	\$ 44	\$ -

STATE OF ILLINOIS  
 DEPARTMENT OF NATURAL RESOURCES  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS**  
**REMITTED TO THE STATE COMPTROLLER**  
 For the Fiscal Year Ended June 30, 2018  
 (Expressed in Thousands)

	Oil and Gas Resource Management Fund 0231	Abandoned Mined Lands Reclamation Set Aside Fund 0257	Fish and Wildlife Endowment Fund 0260	Underground Resources Conservation Enforcement Fund 0261	State Furbearer Fund 0293	Natural Areas Acquisition Fund 0298	Open Space Lands Acquisition and Development Fund 0299	State Pheasant Fund 0353
Licenses and fees	\$ 11	\$ -	\$ 50	\$ 992	\$ 73	\$ 21	\$ -	\$ 367
Federal government	3	8,000	-	-	-	-	-	-
Fines, penalties, and violations	-	-	-	121	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
<b>Total per Department records</b>	14	8,000	50	1,113	73	21	-	367
Prior year refunds	-	-	-	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	7	1	3	-	3
Less: End of period	-	-	-	6	-	2	-	2
<b>Total per State Comptroller records</b>	14	8,000	50	1,114	74	22	-	368

STATE OF ILLINOIS  
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**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS**  
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	Illinois Habitat Fund 0391	Flood Control Land Lease Fund 0443	Land and Water Recreation Fund 0465	Illinois Historic Sites Fund 0538	Conservation Police Operations Assistance Fund 0547	Illinois and Michigan Canal Fund 0570	Off-Highway Vehicle Trails Fund 0574	Partners for Conservation Fund 0608
Licenses and fees	\$ 782	\$ -	\$ -	\$ 73	\$ 960	\$ -	\$ 32	\$ -
Federal government	-	709	943	1,144	-	-	-	-
Fines, penalties, and violations	-	-	-	174	-	-	2	-
Rentals:								
Concession	-	-	-	156	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	1	-	-	-	-
Donations	-	-	-	531	-	-	-	-
Other revenue	-	-	-	44	9	-	-	-
<b>Total per Department records</b>	782	709	943	2,123	969	-	34	-
Prior year refunds	-	-	-	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	6	-	-	-	54	-	2	-
Less: End of period	5	14	-	35	44	-	-	-
<b>Total per State Comptroller records</b>	783	695	943	2,088	979	-	36	-

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	Partners for Conservation Projects Fund 0609	Federal Title IV Fire Protection Fund 0670	Budget Stabilization Fund 0686	Federal Surface Mining Control and Reclamation Fund 0765	Natural Resources Restoration Trust Fund 0831	National Flood Insurance Program Fund 0855	Land Reclamation Fund 0858	Snowmobile Trail Establishment Fund 0866
Licenses and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166
Federal government	-	109	-	3,382	-	562	-	-
Fines, penalties, and violations	-	-	-	-	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	436	-	-	-
<b>Total per Department records</b>	-	109	-	3,382	436	562	-	166
Prior year refunds	-	-	-	5	7	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	-	-	-	-	-
Less: End of period	-	-	-	-	-	-	-	-
<b>Total per State Comptroller records</b>	\$ -	\$ 109	\$ -	\$ 3,387	\$ 443	\$ 562	\$ -	\$ 166

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	Drug Traffic Prevention Fund 0878	DNR Special Projects Fund 0884	DNR Federal Projects Fund 0894	Illinois Forestry Development Fund 0905	Illinois Wildlife Preservation Fund 0909	Coal Technology Development Assistance Fund 0925	J.J. Wolf Memorial for Conservation Investigation Fund 0931	State Migratory Waterfowl Stamp Fund 0953
Licenses and fees	\$ -	\$ -	\$ -	\$ 1,870	\$ -	\$ -	\$ -	\$ 925
Federal government	-	-	9,217	701	353	-	-	-
Fines, penalties, and violations	30	-	-	2	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	92	-	-	-	-
Donations	-	11	-	-	1	-	-	-
Other revenue	-	750	-	3	45	-	-	-
<b>Total per Department records</b>	30	761	9,217	2,668	399	-	-	925
Prior year refunds	-	8	83	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	16	4	-	-	5
Less: End of period	4	-	-	20	2	-	-	4
<b>Total per State Comptroller records</b>	\$ 26	\$ 769	\$ 9,300	\$ 2,664	\$ 401	\$ -	\$ -	\$ 926

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	Park and Conservation Fund 0962	Adeline Jay Geo-Karis Illinois Beach Marina Fund 0982	Abandoned Mined Lands Reclamation Council Federal Trust Fund 0991
Licenses and fees	4	-	-
Federal government	-	-	16,895
Fines, penalties, and violations	-	-	-
Rentals:			
Concession	-	315	-
Boat and dock fees	-	-	-
Other rental	-	-	-
Product sales	-	-	-
Donations	-	-	-
Other revenue	698	-	-
<b>Total per Department records</b>	<b>702</b>	<b>315</b>	<b>16,895</b>
Prior year refunds	23	-	-
Prior year receipts transfers	-	-	-
Prior year expenditure transfer	-	-	-
Prior year warrant voids	5	-	-
Prior year adjustment	-	-	-
Deposits in transit to Comptroller:			
Add: Beginning of period	-	12	-
Less: End of period	-	-	-
<b>Total per State Comptroller records</b>	<b>730</b>	<b>327</b>	<b>16,895</b>

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	General Revenue Fund 0001	State Boating Act Fund 0039	State Parks Fund 0040	Wildlife and Fish Fund 0041	Salmon Fund 0042	Mines and Minerals Underground Injection Control Fund 0077	Forest Reserve Fund 0086
Licenses and fees	\$ 56,820	\$ 4,464	\$ 6,473	\$ 37,334	\$ 294	\$ -	\$ -
Federal government	40,658	1,603	-	11,987	-	223	229
Fines, penalties, and violations	715	140	91	307	-	-	-
Rentals:							
Concession	620	-	346	67	-	-	-
Boat and dock fees	173	-	-	1	-	-	-
Other rental	5,625	-	1,742	3,883	-	-	-
Product sales	180	-	-	59	-	-	-
Donations	36	-	-	-	-	-	-
Other revenue	1,797	2	194	117	-	-	-
<b>Total per Department records</b>	106,624	6,209	8,846	53,755	294	223	229
Prior year refunds	480	1	4	1	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Deposits in transit to Comptroller:							
Add: Beginning of period	1,825	265	384	1,023	12	-	-
Less: End of period	1,778	202	236	1,209	12	-	-
<b>Total per State Comptroller records</b>	\$ 107,151	\$ 6,273	\$ 8,998	\$ 53,570	\$ 294	\$ 223	\$ 229

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	General Obligation Bond Retirement and Interest Fund 0101	Plugging and Restoration Fund 0137	Capital Development Fund 0141	Explosives Regulatory Fund 0145	Aggregate Operations Regulatory Fund 0146	Coal Mining Regulatory Fund 0147	Illinois State Museum Fund 0194	Illinois Fisheries Management Fund 0199
Licenses and fees	\$ -	\$ 1,201	\$ -	\$ 165	\$ 346	\$ 153	\$ 45	\$ -
Federal government	-	-	-	-	-	-	-	-
Fines, penalties, and violations	-	-	-	3	3	12	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	7	-	-	-	1	-	-
<b>Total per Department records</b>	-	1,208	-	168	349	166	45	-
Prior year refunds	-	-	187	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	1	17	-	-	-
Less: End of period	-	-	-	-	-	3	2	-
<b>Total per State Comptroller records</b>	\$ -	\$ 1,208	\$ 187	\$ 169	\$ 366	\$ 163	\$ 43	\$ -

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	Oil and Gas Resource Management Fund 0231	Abandoned Mined Lands Reclamation Set Aside Fund 0257	Fish and Wildlife Endowment Fund 0260	Underground Resources Conservation Enforcement Fund 0261	State Furbearer Fund 0293	Natural Areas Acquisition Fund 0298	Open Space Lands Acquisition and Development Fund 0299	State Pheasant Fund 0353
Licenses and fees	\$ -	\$ -	\$ 60	\$ 1,079	\$ 75	\$ 28	\$ -	\$ 376
Federal government	-	-	-	-	-	42	-	-
Fines, penalties, and violations	-	-	-	97	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
<b>Total per Department records</b>	-	-	60	1,176	75	70	-	376
Prior year refunds	-	-	-	-	-	-	-	1
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	1	8	1	-	-	3
Less: End of period	-	-	-	7	1	3	-	3
<b>Total per State Comptroller records</b>	\$ -	\$ -	\$ 61	\$ 1,177	\$ 75	\$ 67	\$ -	\$ 377

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	Illinois Habitat Fund 0391	Flood Control Land Lease Fund 0443	Land and Water Recreation Fund 0465	Illinois Historic Sites Fund 0538	Conservation Police Operations Assistance Fund 0547	Illinois and Michigan Canal Fund 0570	Off-Highway Vehicle Trails Fund 0574	Partners for Conservation Fund 0608
Licenses and fees	\$ 803	\$ -	\$ -	\$ -	\$ 1,038	\$ -	\$ 51	\$ -
Federal government	-	525	1,660	-	-	-	-	24
Fines, penalties, and violations	-	-	-	-	-	-	1	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	-	71	-	2	-	-	-
<b>Total per Department records</b>	803	525	1,731	-	1,040	-	52	24
Prior year refunds	-	-	-	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	6	-	-	-	62	-	2	-
Less: End of period	6	-	-	-	54	-	2	-
<b>Total per State Comptroller records</b>	803	525	1,731	-	1,048	-	52	24

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	Partners for Conservation Projects Fund 0609	Federal Title IV Fire Protection Fund 0670	Budget Stabilization Fund 0686	Federal Surface Mining Control and Reclamation Fund 0765	Natural Resources Restoration Trust Fund 0831	National Flood Insurance Program Fund 0855	Land Reclamation Fund 0858	Snowmobile Trail Establishment Fund 0866
Licenses and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113
Federal government	-	70	-	3,506	-	420	-	-
Fines, penalties, and violations	-	-	-	-	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	299	-	-	-
<b>Total per Department records</b>	-	70	-	3,506	299	420	-	113
Prior year refunds	-	-	-	-	-	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	-	-	-	-	-	-	-	-
Less: End of period	-	-	-	-	-	-	-	-
<b>Total per State Comptroller records</b>	\$ -	\$ 70	\$ -	\$ 3,506	\$ 299	\$ 420	\$ -	\$ 113

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	Drug Traffic Prevention Fund 0878	DNR Special Projects Fund 0884	DNR Federal Projects Fund 0894	Illinois Forestry Development Fund 0905	Illinois Wildlife Preservation Fund 0909	Coal Technology Development Assistance Fund 0925	J.J. Wolf Memorial for Conservation Investigation Fund 0931	State Migratory Waterfowl Stamp Fund 0953
Licenses and fees	\$ -	\$ -	\$ -	\$ 1,692	\$ -	\$ -	\$ -	\$ 999
Federal government	-	-	9,958	1,314	230	-	-	-
Fines, penalties, and violations	10	-	-	3	-	-	-	-
Rentals:								
Concession	-	-	-	-	-	-	-	-
Boat and dock fees	-	-	-	-	-	-	-	-
Other rental	-	-	-	-	-	-	-	-
Product sales	-	-	-	121	-	-	-	-
Donations	-	19	-	-	17	-	-	-
Other revenue	-	1,000	-	38	24	-	-	-
<b>Total per Department records</b>	10	1,019	9,958	3,168	271	-	-	999
Prior year refunds	-	41	-	-	17	-	-	-
Prior year receipts transfers	-	-	-	-	-	-	-	-
Prior year expenditure transfer	-	-	-	-	-	-	-	-
Prior year warrant voids	-	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-	-
Deposits in transit to Comptroller:								
Add: Beginning of period	1	-	-	6	3	-	-	5
Less: End of period	-	-	-	16	4	-	-	5
<b>Total per State Comptroller records</b>	11	1,060	9,958	3,158	287	\$ -	\$ -	999

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	Park and Conservation Fund 0962	Adeline Jay Geo-Karis Illinois Beach Marina Fund 0982	Abandoned Mined Lands Reclamation Council Federal Trust Fund 0991
Licenses and fees	31	-	-
Federal government	-	-	8,867
Fines, penalties, and violations	-	-	-
Rentals:			
Concession	-	207	-
Boat and dock fees	-	172	-
Other rental	-	-	-
Product sales	-	-	-
Donations	-	-	-
Other revenue	5	36	-
<b>Total per Department records</b>	<b>36</b>	<b>415</b>	<b>8,867</b>
Prior year refunds	31	-	-
Prior year receipts transfers	-	-	-
Prior year expenditure transfer	-	-	-
Prior year warrant voids	-	-	-
Prior year adjustment	-	-	-
Deposits in transit to Comptroller:			
Add: Beginning of period	-	24	-
Less: End of period	-	12	-
<b>Total per State Comptroller records</b>	<b>67</b>	<b>427</b>	<b>8,867</b>

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DEPARTMENT OF NATURAL RESOURCES  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
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(Not Examined)

Agency Functions

The Department of Natural Resources (Department) was established on July 1, 1995, when the functions of the former Department of Conservation, Department of Mines and Minerals, the Abandoned Mined Lands Reclamation Council, portions of the Department of Energy and Natural Resources, and the Division of Water Resources from the Department of Transportation were merged by an Executive Order of the Governor. Effective July 1, 2017, Executive Order 2017-1 abolished the Historic Preservation Agency and transferred all its powers, duties, functions, and responsibilities to the Department, aside from those transferred to the newly created Abraham Lincoln Presidential Library and Museum. The Department is headquartered at the Joel D. Brunsvold Building, located at the State Fairgrounds.

The mission of the Department is to manage, conserve, and protect the State's natural, recreational, and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science, and public safety of the State's natural resources for present and future generations.

The Department carries out its mission through the management of various offices and regular meetings with various offices' Heads.

Strategic Priorities

The Department's strategic priorities are as follows:

1. Maintain and meet the outdoor educational and recreational demands of the State's citizens in a manner that preserves and protects fish, wildlife, natural areas, and other natural resources of our State.
2. Pursue direct acquisition of property to meet the Department's ecosystem-based management and resource compatible recreation objectives.
3. Improve the quality of life for the State's citizens through the proper management of the water resources of the State, including water supply, flood damage reduction, watershed planning, flood risk mapping, dam safety, public waters, and regulation of development within the floodplains.
4. Effectively integrate information technology into the Department's operations to increase productivity and enhance service delivery.
5. Repair, reclaim, and restore land and water resources which were degraded by mining activities prior to the passage of the federal Surface Mining Control and Reclamation Act of 1977.

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(Not Examined)

6. Encourage the public's safe use of recreational and natural resources.
7. Work together with conservation partners to conserve wildlife and plant species before they become rarer and more costly to protect.

Key Initiatives

The Department's key initiatives are as follows:

1. Implement new management and organizational structures at the World Shooting and Recreation Complex and the Illinois State Museum.
2. Establish a customer service response center to better serve our customers with timeliness and consistency.
3. Successfully implement the new hydraulic fracturing laws and regulatory programs.
4. Focus on promoting and protecting state of Illinois interests in the Great Lakes Basin. Protect and improve management of Lake Michigan's coastal habitats and recreational and economic assets, and provide for broad and equitable access for recreation and enjoyment.
5. Continue to monitor sales and improve customer service with the Department's direct and point of sale network to facilitate the purchase of licenses and permits, while concurrently working on the new DNR Direct system.
6. Implement key components of the Wildlife Action Plan through coordination of field level efforts and improved technology.
7. Continue collaboration with the Illinois State Water Survey and the Federal Emergency Management Agency (FEMA) to create and update flood inundation maps of Illinois.
8. Make multiple years of data available through publications, the Internet, maps, and other materials.
9. Implement a new invasive species control, research, and development program to address the most pressing invasive species problems on State lands and waters to prevent further degradation of those resources.
10. Continue development, marketing, and promotion of all events at the World Shooting and Recreational Complex near Sparta in southwestern Illinois.

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(Not Examined)

11. Update the State's natural areas inventory through the development of an accurate and comprehensive up-to-date catalog of natural areas in the State.
12. Continue to develop the Water Quantity Management Plan and a comprehensive water quality initiative pursuant to Executive Order 2006-1.
13. Revise administrative rules for implementation and management of the Conservation Stewardship Program, codified within the Property Tax Code (35 ILCS 200/10-400 et seq.).
14. Develop and implement a long-term management plan for the complicated issues of shoreline erosion and loss of habitat and infrastructure at Illinois Beach State Park for a wide range of natural resources and recreational purposes. This effort requires coordination among multiple Department offices and regulatory agencies
15. Support the Department's Office of Water Resources operations and capital programs for safety enhancements at the State-owned dams located on public waters by upgrading and rehabilitating spillways and supporting facilities, including dam removal, dam modifications, and safety signage and markings to reduce the risk of injury to the public.
16. Implement the Tech Academy, a new two-year program through the Illinois State Museum for low-income students. The program encourages students to pursue careers in environmental sciences and natural resources. This program, piloted through a National Science Foundation grant, is a national model to attract students into the sciences.
17. Seek an increased level of capital funding to address deferred maintenance and numerous unmet repairs throughout the State at Department owned and managed properties.
18. Secure a major capital funding initiative to stem the loss of the Illinois Beach shoreline by implementing the conceptual designs developed for the site.
19. Coordinate planning and implementation of Pullman State Historic Site/Pullman National Historic Monument remediation and renovation as a partnership with the National Park Service.
20. Pursue selection of new vendors, oversee the redevelopment/development, and guide the re-opening to the public of the Rend Lake and Eagle Creek lodging facilities in coordination with the U.S. Army Corps of Engineers.
21. Expand the Office of Realty and Capital Planning's operations staff to begin addressing the backlog of planning, construction, land acquisition, and regulatory review responsibilities needed with the expanded capital funding initiative.

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22. Restore functionality within the State Historic Preservation Office by successfully hiring the required qualified staff to properly address the flow of regulatory reviews, implement the new Historic Properties Tax Credit Program, and reinvigorate the Certified Local Government program to follow federal requirements for the State of Illinois.
23. Initiate hiring and outfitting of a Facilities Repair Crew to address small scale repair and improvement projects throughout the Department sites and coordinate these operations with future Land Management implementation of restored Hot Shot Crews within the State.
24. Work in coordination with the Office of Water Resources to identify, negotiate, and acquire repetitive flood prone properties in high risk areas throughout the State through the Flood Mitigation Buyout Program.
25. Ensure compliance with the new federal Uniform Guidance (2 CFR 200) and Grant Accountability and Transparency Act (30 ILCS 708 et seq.) requirements.

Organization

The Department is organized into the following offices:

- Office of Director (which includes the Offices of Fiscal Management, Legal Counsel, Legislation, Compliance, Equal Employment Opportunity and Ethics, Human Resources, and Internal Audit)
- Office of Coastal Management
- Office of Grant Management and Assistance
- Office of Land Management
- Office of Law Enforcement
- Office of Mines and Minerals
- Office of Oil and Gas Resource Management
- Office of Realty and Capital Planning
- Office of Resource Conservation
- Office of State Museums
- Office of Strategic Services
- Office of Water Resources
- World Shooting and Recreational Complex

The Office of Director directs and manages the Department through the Director and the Chief of Staff. The Office is responsible for the overall performance of all other Offices.

The Office of Coastal Management is headquartered in Chicago and was established to protect and manage the natural, cultural, and economic resources along the 63 miles of Illinois Lake Michigan shoreline. As this region has developed into an urban, industrial, and transportation

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center, the hydrology and ecosystems within the Coastal Area have been extensively modified. Remarkably, despite all the changes, our coastal environments still contain some of the richest, rarest, and most diverse populations of plant and animal species and natural habitat areas in the state. Lake Michigan provides recreational and commercial resources, as well as water supply, to over 6 million people. The office is federally funded through cooperative partnerships with National Oceanic and Atmospheric Administration and the U.S. Environmental Protection Agency. The office is divided into two sections: The Great Lakes Program and the Coastal Management Program. The Great Lakes Program focuses on the Lake Michigan Lakeside Management and Action Plan (LAMP) and Waukegan Harbor Area of Concern. The Coastal Program addresses recreation and access, non-point source pollution, coastal erosion and hazards, community planning assistance, and habitat planning and restoration. In addition, the Coastal Grants Program provides competitive grants for sustainable coastal planning and coastal education and outreach projects. An important goal of the Office of Coastal Management is to increase the capacity of our coastal communities to balance human and ecological needs through investment in programs that seek to restore our ecosystems and meet the increasing demands for open space, recreation, economic development and public access. This is achieved by supporting and coordinating partnerships among local, state and federal agencies and organizations; engaging in planning and land management activities; improving working waterfronts; funding restoration and enhancement of our coastal resources; and increasing public awareness and involvement in coastal resource protection.

The Office of Grant Management and Assistance manages, coordinates, and executes the Department's various grant programs involving local governments, other State agencies, and the federal government that are aimed at developing, sustaining, protecting, and enhancing the State's recreational, environmental, cultural, and resource assets. Office staffs generate, submit, monitor, and manage multiple grant programs working with several federal agencies, different Department Offices, and the Grant Accountability and Transparency Unit (GATU) in the Governor's Office of Management and Budget to ensure regulatory compliance with State and federal statutes. The Office of Grant Management and Assistance has two divisions: Recreational Grants and Federal/State Aid Grants. The Division of Recreational Grants is responsible for managing and coordinating the various recreational grant programs available to local government entities and other designated organizations. These programs provide federal and State funds to enhance and improve local recreational facilities through a competitive selection process. Division staff also provides oversight for completed grant projects to ensure program compliance. Program activities include State Open Space Land Acquisition and Development (OSLAD) and federal Land and Water Conservation Fund (LWCF) for acquisition and development of public lands and waters, boat access area development and acquisition, bike path development and acquisition, snowmobile programs, off-highway vehicle trails, recreational trails, public museum, capital infrastructure grants for development and acquisition, and various other similar programs. Coastal Management Zone Program grants are administered under the Recreational Grants Division as well. The Division of Federal/State Aid Grants is responsible for the tracking and accountability of grants associated with/administered through other Department Offices including the Office of Resource Conservation, Office of Mines and Minerals, Office of

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Realty and Capital Planning, and Office of Water Resources. Working with the Federal Aid Coordinator, the staff manage both federal and State grants, cooperative agreements and natural heritage resources associated with the U.S. Fish and Wildlife Service, U.S. Department of Agriculture, U.S. Department of Homeland Security, Great Lakes Restoration Initiative, Pittman-Robertson (Wildlife), and Dingell-Johnson (Fish) grants. Staff are also involved in the management of the Asian Carp/Invasive Species-Aquatic Nuisance grants as well. Major State grants administered by these staff members include: Illinois Habitat Fund, State Pheasant Fund, Migratory Waterfowl Stamp Fund, State Furbearer Fund, Herptile Permits, and the Private Landowner's Incentive. Also, within this division are the Special Funds Coordinator and the Federal Aid Fiscal Review Coordinator whose responsibilities are to review all federal aid budgets/narratives prior to submission to the U.S. Fish and Wildlife Service to ensure accuracy. The Division also assists with grants offered through the National Park Service's Certified Local Government program that are critical to preserving local historic resources, and aids in the management, coordination and activities of the federal Office of Surface Mine's Mine Safety Health Administration grant programs.

The Office of Land Management has two divisions. The Division of Parks and Recreation is responsible for the management and maintenance of 329 State-owned or leased sites. Types of sites managed include State parks, fish and wildlife areas, recreation areas, forests, natural areas, marinas, boat accesses, and habitat areas. It functions to provide quality resource-compatible recreation opportunities to site visitors, such as camping, day use, trail use, fishing, boating, and hunting. It provides interpretive programs at sites, including visitor centers, wildlife viewing platforms, and amphitheaters. This Division is also responsible for maintaining a variety of facilities, equipment, and infrastructure so that sites are kept in a safe, clean, and attractive condition for visitor use. Management activities at sites include habitat plantings, controlled burnings, and control of exotic plant species. The Office also addresses environmental contaminants and injuries to natural resources through the Contaminant Assessment Section (CAS). The CAS evaluates impacts from environmental contaminants and, under certain circumstances, pursues compensation from responsible parties, then uses the recoveries to undertake ecological restoration projects. Effective Fiscal Year 2018, the Division of Historic Preservation was created within the Office of Land Management in line with Executive Order 2017-01 that abolished the Historic Preservation Agency and transferred its powers, duties, functions and responsibilities to the Office of Land Management – Division of Historic Preservation. The Division is responsible for preservation and maintenance of 56 historical sites within the State.

The Office of Law Enforcement supports the Department's programs designed to protect the State's natural and recreational resources through enforcement of those portions of the Illinois Compiled Statutes enacted for that purpose. Conservation Police Officers (CPOs) are vested with full Statewide police authority and are trained to the highest standards for law enforcement professionals. In addition to these enforcement responsibilities, CPOs serve as an important link between the Department and its various constituencies (civic groups, sportsmen's groups, sport shows, etc.). The Field Operations Section is responsible for planning, scheduling, and

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execution of enforcement and public service programs through CPOs stationed Statewide. Throughout the State, there are five regions, which are further divided into districts. Each officer is assigned to a district. The Support Services Section assists with the following responsibilities: forensic research and utilization; officer training and development; public inquiries and complaints; responses to the poacher hot-line; compilation of boating accident data; production of an annual report; purchase, issuance, and maintenance of all vehicles, equipment, and uniforms; collection and disposal of confiscated property, including firearms; coordination of Statewide hunting, boating, trapping, and snowmobiling safety courses; and collection of the fine monies imposed by the courts related to conservation citations.

The Office of Mines and Minerals (OMM) permits coal and aggregate mining operations throughout the state and enforces the various acts that govern these industries. Simultaneously, it is charged with ensuring the health and safety of thousands of workers in the mining industry and does so through the delivery of health and safety training programs. It also regulates the possession, use, and storage of explosives and administers a federal abandoned mined lands reclamation program. To this end, the OMM is comprised of four divisions: the Land Reclamation Division, the Abandoned Mine Lands Reclamation Division, the Mine Safety and Training Division, and the Explosives and Aggregate Division. The Land Reclamation Division is responsible for the implementation and enforcement of the Surface-Mined Land Conservation and Reclamation Act (225 ILCS 715) and the Surface Coal Mining Land Conservation and Reclamation Act (225 ILCS 720). This enables the Division to function as the State's regulatory authority for the federal Surface Mining Control and Reclamation Act of 1977. The Division ensures that active coal mining operations are properly reclaimed and that lands affected by mining are restored to productive uses. It also regulates the repair to land and structures damaged as a result of mine subsidence. In addition, it issues permits, provides inspections for all active coal mining operations, and responds to citizen complaints. The Abandoned Mine Land Reclamation Division assesses mine lands for reclamation throughout the State. When an abandoned mine features a problem that qualifies for reclamation, it is inventoried according to eminent harm to public safety, environmental safety, etc. and is addressed accordingly. The Division reclaims lands and waters adversely affected by mining prior to 1977 and restore them to productive use. This program is part of the federal Surface Mining Control and Reclamation Act of 1977, which addresses serious coal mining problems that were abandoned prior to August 3, 1977. The Mine Safety and Training Division, established in 1917, conducts health and safety programs and regulates the working conditions and atmospheres in the State's underground and surface mines through activities which include: the inspection of mines by State Mine Inspectors; the issuance of Certificates of Competency to coal mine employees; and the maintenance of mine rescue stations and mine rescue teams. In addition, the Division operates an analytical laboratory to sample coal and analyze mine atmospheres so as to prevent mine disasters. The Division also administers an Accident Prevention Program to educate miners to the hazards and risks found in their workplace and provides CPR, AED, first aid, EMT, and other types of safety training to mine industry personnel. The Explosives and Aggregate Division is responsible for the implementation and enforcement of regulations governing aggregate reclamation and blasting under the Surfaced-Mined Land Conservation and Reclamation Act,

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coal blasting under the Surface Coal Mining Land Reclamation Act, and explosives storage and handling under the Illinois Explosives Act (225 ILCS 210). It inspects land reclamation activities at aggregate mining sites and regulates blasting activities at aggregate and coal mining sites. The Division also inspects and certifies explosive storage facilities. It trains and licenses/certifies individuals in the use of handling explosives and those responsible for conducting blasting activities at coal and aggregate mining sites in the State. The Division also provides first responder training for responding to catastrophic incidents involving explosives. In addition, it conducts incident and accident investigations following reports of personal injury or property damage resulting from the use of explosives, and it initiates enforcement action on a person or entity that does not comply with the State's explosive and blasting regulations.

The Office of Oil and Gas Resource Management (OOGRM) was created in September of 2013 when the Office of Mines and Minerals' Division of Oil and Gas was elevated to the Office level. The OOGRM regulates oil production and natural gas storage operations throughout the State and administers and enforces the various acts that govern the industry. The Office is made up of two main divisions: the Compliance Division and the Permitting and Technical Services Division. The Compliance Division consists of the Field Operations Unit, Enforcement Unit, and the Plugging and Restoration Program. The OOGRM's well inspectors work in the Field Operations Unit, which is divided into the Springfield, Mt. Carmel, and Centralia Districts. The district managers and well inspectors conduct routine inspections and oversee industry activities in order to enforce standards for the construction and operation of related production facilities and ensure that the State's oil and gas operators comply with the law and are protective of the environment. The Enforcement Unit processes the notices of violation generated by the well inspectors and works alongside the Office of Legal Counsel and the Office of the Attorney General to take enforcement action in order to gain compliance from operators that violate the various acts and rules which apply to the industry. The Plugging and Restoration Program conducts abandoned and leaking well hearings. It utilizes funds appropriated from the Plugging and Restoration Fund to plug and restore abandoned and leaking wells and production facilities. In addition, the funds are used to administer the Land Owner Grant Program. The Permitting and Technical Services Division reviews permit applications and issues permits for the various oil and gas permitting programs, including the drilling, operation, and plugging of oil and gas production, injection, and storage wells. In addition, the OOGRM administers two federal programs, the United States Environmental Protection Agency Class II Underground Injection Control program mandated by the federal Safe Drinking Water Act and the United States Department of Transportation's Pipeline and Hazardous Materials Administration's Field Operations Program. Finally, the OOGRM is responsible for the administration and enforcement of the Hydraulic Fracturing Regulatory Act (225 ILCS 732) and related regulations.

The Office of Realty and Capital Planning manages, coordinates, and executes support services for the Department through short and long-range planning, realty and land acquisition, engineering, design and project management, concession and lease management, and regulatory elements including environmental and cultural assessments, and cultural and archaeological preservation. The Office generates and submits the annual capital budget requests and acts as the

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Department's liaison with the Capital Development Board (CDB) and the Governor's Office of Management and Budget (GOMB) and coordinate Departmental activities with the U.S. Army Corps of Engineers and other federal agencies for capital improvements. Office staff also provides project reviews and management, ensuring public health, safety, and ADA accessibility requirements are met. The Office consists of four divisions. The Division of Statewide Operations carries out a variety of outdoor recreation and natural resource planning functions, which includes program development and coordination initiatives, including Master Management Plans, greenways and trails and site planning, provides in-house design and technical assistance for all Department facilities, such as dams, bridges, water and sewer systems, bikeways, canals, roads, boat access areas, lodges, concessions, campgrounds and day use areas, and hazardous material storage. It undertakes special studies and investigations to define scopes of work and evaluates and proposes alternative solutions for problematic occurrences and future planning needs, ensures public health and safety codes are met at Department facilities, and it provides technical expertise on emergency declarations, as defined by the Illinois Procurement Code. The Division of Field Operations executes the Department's capital construction program, coordinates work with CDB, coordinates the Park Road Program with the Department of Transportation and provides design review and construction management on these projects, provides design and construction management of the waterfowl development program, and manages the Department's heavy equipment construction and dredging programs. The Division of Real Estate Services and Consultation is responsible for the Department's land acquisition programs, including acquisition of all real estate for use in the Department's recreational, bikeway, natural areas, wildlife habitat, waterfowl, and greenways programs. It is also responsible for accepting land donations, performing legislative transfers, and jurisdictional transfers of Department property. It provides technical assistance to other Department offices, as well as other State agencies. This Division administers all land owner incentive programs pertaining to real property, handles general legal agreement negotiations, coordination, and maintenance; general land leasing; rights of way; special land permits; and State park lodges and concessions. It is also responsible for coordinating the analysis of the State's natural and cultural resources, reviewing the impact of Departmental activities, evaluates environmental concerns on Department property and other natural resources, and directs Statewide environmental analysis functions of the Department to ensure preservation and protection of natural and cultural resource values. This includes consultation processes required by the Endangered Species Act (520 ILCS 10) and the Interagency Wetland Policy Act of 1989 (20 ILCS 830). The independent division of the State Historic Preservation Office is charged with administering federal and state preservation programs and laws, including: overseeing the nomination of sites to the National Register of Historic Places; conducting surveys of historic and archaeological resources; reviewing federal and state undertakings (such as road projects) for their impact on cultural resources; working with local governments in developing local historic preservation programs in preparation for designation as Certified Local Governments; administering rehabilitation tax incentives for qualified historic buildings; and providing education, training, and technical assistance to the public in historic preservation matters. Each state and territory have a State Historic Preservation Office (SHPO) which is authorized by the National Historic Preservation Act of 1966. The Illinois State Historic Preservation Office is also responsible actions required

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under the Illinois State Agency Historic Preservation Act (20 ILCS 3420), the Archaeological and Paleontological Resources Protection Act (20 ILCS 3435), and the Human Skeletal Remains Protection Act (20 ILCS 3440).

The Office of Resource Conservation is responsible for protecting and enhancing the State's fish, wildlife, forestry, and natural heritage resources; directing resource management activities on public and private land; and providing outdoor recreational opportunities compatible with these resources. It is comprised of five divisions: Wildlife Resources, Natural Heritage, Forestry, Fisheries, and Private Lands and Watersheds. The Division of Wildlife Resources' mission is to provide leadership in the restoration, management, and protection of wildlife populations and their habitats for the purposes of providing citizens and visitors of the State with a quality environment, rich in wildlife diversity, compatible recreational opportunities, and responsible oversight of the public's wildlife. Wildlife biologists survey and manage wildlife populations and habitats, as well as develop Statewide and site-specific management plans for both private and public lands. The Division of Natural Heritage's mission is to protect, restore, manage, and promote the responsible use of Illinois' native flora and fauna, natural communities, wildlife habitat, and ecosystems and ensure for future generations the greatest social, environmental, and economic benefits that can only be provided through healthy ecosystems. Heritage biologists work to preserve and restore forests, prairies, wetlands, and all Illinois habitats. The Division of Forestry's mission is to promote the establishment, protection, management, use, and perpetuation of our tree resources for all the benefits which may be derived from them. District foresters provide programs, services, and activities designed to help private landowners, governmental agencies, and other Departmental offices conserve and protect forests, restore and manage woodlands, and utilize forest products. The Division of Fisheries' mission is to conserve and enhance the State's fisheries and aquatic life resources in order to enhance, develop, and promote diverse, high-quality recreational and commercial fishing opportunities that are consistent with conservation of native species and healthy aquatic habitats; provide balanced economic and social benefits; and connect current and future generations with fish, water, and the outdoors. Fisheries biologists develop scientifically-based management programs for the protection, restoration, and enhancement of fisheries and other aquatic resources, including Lake Michigan, reservoirs, impoundments, and streams. The fish hatchery system consists of three hatcheries that annually stock about 30 million fish of 19 species into waters Statewide. The Private Lands and Watersheds Division's mission is to provide private landowners guidance in the restoration, enhancement, and protection of aquatic and terrestrial habitats by promoting science-based natural resource management principles designed to sustain Illinois wildlife, support natural habitats, improve watercourses, and safeguard Illinois' rich outdoor recreational heritage for present and future Illinois citizens. The Office of Resource Conservation also includes staff of the Illinois Nature Preserves Commission (Commission). The Commission's mission is to assist private and public landowners in protecting high quality natural areas and habitats of endangered and threatened species in perpetuity, through voluntary dedication or registration of such lands into the Illinois Nature Preserves System. The Commission promotes the preservation of these significant lands and provides leadership in their stewardship, management, and protection.

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The Office of State Museums (Museum) collects and preserves objects of scientific and artistic value representing past and present fauna and flora, the life and works of humans, geological history, natural resources, and interprets and educates the public concerning these items. These responsibilities are accomplished by utilizing the collections and staff resources to provide quality research, exhibitions, publications, and educational programs to enhance the experiences, aesthetic values, and quality of life for the people of the State. The Museum conducts research and educational programming related to the Illinois landscape; its organisms, both living and extinct; and its art and cultural heritage, both past and present. The Museum maintains extensive anthropology, art, botany, geology, and zoology collections, recognized both nationally and internationally. It operates a museum in Springfield, the Dickson Mounds museum, and various galleries located throughout the State.

The Office of Strategic Services consists of the Division of Systems and Licensing, the Division of Special Events, the Division of Outdoor Recreation and Retention, Distribution Services, and Administration. The Division of Distribution Services is responsible for maintaining the central warehouse and shop facilities, messenger services, and vehicle fleet management, as well as the documentation clearinghouse, mail room, and copy center. The Division of Systems and Licensing issues various licenses, stamps, or permits for regulated outdoor activities such as hunting, fishing, and registration/titles for boats or snowmobiles. The Division of Special Events promotes awareness of agency programs throughout the year. The events include, but are not limited to, Conservation World at the Illinois State Fair, Conservation Village at the DuQuoin State Fair, Fort Massac Encampment, and events that occur on the grounds of the Department's main headquarters. The Division of Outdoor Recreation and Retention promotes youth involvement through programs such as the National Archery in Schools Program and Scholastic Clay Target Program. It also promotes outdoor activities for those with disabilities through the Disabled Outdoor Opportunities program. Finally, wing shooting clinics are held to help introduce the sport to new audiences. Administration provides secretarial staff at several of the Department's offices.

The Office of Water Resources (OWR) administers regulatory programs over construction in the flood ways of rivers, lakes, and streams. It is also responsible for construction in the shore waters of Lake Michigan, construction and operation of dams, construction in public bodies of water, diversion of water from Lake Michigan, and withdrawal of water from three federal lakes (Shelbyville, Carlyle, and Rend Lakes). The OWR serves as the lead State agency for water resource planning, navigation, floodplain management, the National Flood Insurance Program, and interstate organizations on water resources. Duties also include the State Water Plan, drought response, flood emergency situation reports, and the comprehensive review of the Water Use Act of 1983 (525 ILCS 45). The OWR gathers water resource data related to disasters and disseminates the information to other agencies. It also cooperates with the United States Geological Survey for summaries of river stage information. The OWR consists of two divisions: Capital Programs and Resource Management. The Division of Capital Programs is responsible for hydraulic engineering activities; preparation of authorized flood control, drainage, and other water resource projects; preparation of reports, charts, maps, and graphs; and response for local

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assistance and emergency flooding situations. It is also responsible for preparation of design plans and specifications for OWR construction projects, supervision of these projects, acquisition of all necessary rights-of-way or flood prone property, and the administration and maintenance of State-owned dams and facilities on waterways throughout the State. The Division of Resource Management is responsible for regulating construction activities within the floodways of the State's rivers, lakes, and streams; regulation of, construction of, and ensuring the safety of dams throughout the State; protecting public interest in public waters; allocating and monitoring the usage of Lake Michigan water; reviewing floodplain studies and floodplain/floodway mapping proposals to ensure compliance with regulations; implementing a Flood Hazard Mitigation floodplain buyout program; and assisting with the National Flood Insurance Program. Together, the Division of Capital Programs and Resource Management are responsible for compiling and analyzing physical and economic data to determine present and projected future water supply problems and formulating the most economical solutions to water problems.

The World Shooting and Recreational Complex (WSRC) is located in Southwestern Illinois near the city of Sparta. The WSRC is tailored for recreational vehicle enthusiasts. It has scenic camping areas that offer primitive, standard, and premium camping sites with electric, water, and sewer. Its activities include cowboy action shooting, fishing, rifle/pistol shooting, skeet shooting, sporting clays, and trapshooting. On-site fishing is the newest recreational opportunity available at the WSRC. East Lake is located on the northeast side of the WSRC on a 117 acre strip pit, and Derby Lake is located to the southeast of the Events Center. Each are loaded with largemouth and smallmouth bass, bluegill, redear sunfish, channel catfish, trout, and white, black, and hybrid crappie.

#### Management

The Director is assisted by a Chief of Staff. The Director and the Chief of Staff are supported by an extensive staff of Office Directors and Division managers. The Director is involved in key meetings and, if needed, issues meetings to address a particular concern in the Department.

#### Compliance with Rules and Regulations

The Department's *Policy and Procedure Manual (Manual)* documents the basis for overall operations within the Department and serves as the official manual governing the Department's processes. In addition, some offices/divisions have internal policies and procedures that may address specific operations (i.e. Office of Law Enforcement). The policies and procedures that may exist within a specific office/division are consistent with the official *Manual* but may also provide office-specific operations that do not apply to other offices. All changes and updates to policies and procedures must be reviewed and approved in accordance with the Procedures Section of the *Manual*. Once finalized, all changes to the *Manual* must be distributed to all employees with employees being required to verify their receipt of the updated policies and procedures.

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The Department uses the Office of Legislation to identify laws and regulations applicable to its mission. The Office of Legislation acts as the Department's intermediary to the General Assembly. The Office of Legislation tracks both substantive and budget bills in both chambers. The Office of Legislation coordinates the collection of information requested by the General Assembly.

The Office of Legislation is responsible for implementing the passage of substantive legislative changes to existing statutes as well as creating new statutes. The Legislative Director reports directly to the Department Director and coordinates with executive staff and senior managers to maintain a working relationship with members of the General Assembly, other departments of State government, private entities, and the citizens of the State.

The Office of Legal Counsel provides counsel, guidance, and advice to the Director and other executive staff on how to comply with rules and regulations; the legality of existing or proposed rules, regulations, and policies; and whether rules, regulations, and policies should be enacted, repealed, or modified. This office's counsel, guidance, and advice are primarily in response to requests from the Director or other staff. Under current Department policy, the Office of Legal Counsel formally reviews proposed legislation and administrative rules, as well as proposed changes to internal Department policies and procedures. The establishment of an online channel for Department requests to Office of Legal Counsel in 2013 facilitated an increased leveraging of the Office's capacities. Since the Office of Legal Counsel has a dual reporting channel to the Governor's Legal Counsel, and because all government attorneys owe an overarching duty to the public as well as to the rule of law, regular Department utilization of Office of Legal Counsel assists the Department to recognize the needs of the public and to provide a united voice for the State's natural resources.

The Chief Fiscal Officer (CFO) serves as Director of the Office of Fiscal Management. The CFO's role in monitoring operations includes reviewing fiscal procedures to ensure compliance with all rules, regulations, and accounting standards. The Office of Fiscal Management develops budgets, processes payroll, administers workers compensation, manages audits, collects and records cash and receivables, tracks inventory and assets, processes vouchers, and conducts procurements.

The Office of Internal Audit provides management with insight into the adequacy of the established internal control environment, highlights risks within that environment, and makes recommendations to management to improve the control environment and limit risks. Internal Audit activities focus on determining: compliance with laws, regulations, and policies and procedures; the accuracy of data and information to ensure its reliability and integrity; that assets are adequately safeguarded; the effectiveness and efficiency of operations; and, the accomplishment of goals and objectives. The primary objective is to assist Department management in the effective discharge of their responsibilities.

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Strategic Planning

The Department first established a strategic planning function in Fiscal Year 1996, shortly after the Department's creation. The Department's most recent update of its strategic plan occurred in October 2008. It identifies seven priorities with associated initiatives. The Department also has developed performance measures and goals, which are annually reported to the State Comptroller for inclusion in the State's Public Accountability Report (PAR).

Strategic planning activities are coordinated by the Director's Office, while the Office of Fiscal Management coordinates the collection and reporting of PAR information to the State Comptroller.

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The Department of Natural Resources' (Department) explanations for significant fluctuations in expenditures as presented in the Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances (Schedule 3) are detailed below.

State Parks Fund - 040

Expenditures increased by \$2,231 (32%) in Fiscal Year 2017 from Fiscal Year 2016 due to the budget impasse and the Department's efforts to conserve cash in this fund during Fiscal Year 2016. As a result, the Department shifted personal services and related expenditures previously paid out of this fund to the General Revenue Fund. In Fiscal Year 2017, the Department shifted these expenditures back to this fund as cash became available.

Salmon Fund - 042

Expenditures increased by \$134 (71%) in Fiscal Year 2017 from Fiscal Year 2016 due to the budget impasse and the Department's efforts to conserve cash in this fund during Fiscal Year 2016. As a result, the Department shifted payroll and related expenditures previously paid out of this fund to the General Revenue Fund. In Fiscal Year 2017, the Department shifted these expenditures back to this fund as cash became available.

Plugging and Restoration Fund - 137

Expenditures increased by \$225 (40%) in Fiscal Year 2018 from Fiscal Year 2017 due to the budget impasse in prior years. As a result, the Department shifted some personal services and related to the General Revenue Fund in Fiscal Year 2017. In Fiscal Year 2018, the Department was able to pay these expenditures using this fund with an approved appropriation.

Expenditures decreased by \$177 (24%) in Fiscal Year 2017 from Fiscal Year 2016 due to a decrease in personal services and related expenditures. The Department shifted payroll and related expenditures previously paid out of this fund to other funds to conserve cash in this fund.

Capital Development Fund - 141

Expenditures increased by \$5,685 (117%) in Fiscal Year 2018 from Fiscal Year 2017 due to an increase in capital budgets during the fiscal year. The availability of monies appropriated for capital projects allowed the Department to reimburse various local government units for expenditures related to their flood mitigation projects.

Expenditures increased by \$3,729 (336%) in Fiscal Year 2017 from Fiscal Year 2016 due to the lack of the capital budget in Fiscal Year 2016 because of the budget impasse.

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Explosives Regulatory Fund - 145

Expenditures decreased by \$110 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to a decrease in cash available to pay for expenditures as a result of fund transfers in Fiscal Year 2018 in accordance with Public Act 100-0023. Public Act 100-0023 authorized the State Treasurer and the State Comptroller to make transfers to the General Revenue Fund, the Budget Stabilization Fund, the Healthcare Provider Relief Fund, and the Health Insurance Reserve Fund in order to improve those funds' integrity and stability.

Aggregate Operations Regulatory Fund - 146

Expenditures decreased by \$159 (70%) in Fiscal Year 2018 from Fiscal Year 2017 due to a decrease in cash available to pay for expenditures as a result of fund transfers in Fiscal Year 2018 in accordance with Public Act 100-0023. Public Act 100-0023 authorized the State Treasurer and the State Comptroller to make transfers to the General Revenue Fund, the Budget Stabilization Fund, the Healthcare Provider Relief Fund, and the Health Insurance Reserve Fund in order to improve those funds' integrity and stability.

Coal Mining Regulatory Fund - 147

Expenditures decreased by \$132 (53%) in Fiscal Year 2018 from Fiscal Year 2017 due to a decrease in personal services and related expenditures. In Fiscal Year 2018, salaries and related expenditures of mining officers were shifted to Fund 925 to conserve cash in Fund 147.

Illinois Fisheries Management Fund - 199

Expenditures increased by \$469 (35%) in Fiscal Year 2017 from Fiscal Year 2016 due to a fiber optic upgrade that was completed in one of the fish hatcheries in Fiscal Year 2017. There were no similar expenditures in Fiscal Year 2016.

Underground Resources Conservation Enforcement Fund - 261

Expenditures decreased by \$974 (76%) in Fiscal Year 2017 from Fiscal Year 2016 due to the Department's efforts to conserve cash in this fund. As a result, the Department shifted payroll and related expenditures previously paid out of this fund to the General Revenue Fund in Fiscal Year 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Open Space Lands Acquisition and Development Fund - 299

Expenditures decreased by \$10,230 (49%) in Fiscal Year 2018 from Fiscal Year 2017 due to a higher than normal expenditures in Fiscal Year 2017. In Fiscal Year 2017, the Department received an appropriation for the Open Space Lands Acquisition and Development (OSLAD) grant program which allowed the Department to catch up on grant payments for ongoing OSLAD projects that were not paid in Fiscal Year 2016 due to the lack of appropriations.

Expenditures increased by \$19,796 (2,110%) in Fiscal Year 2017 from Fiscal Year 2016 due to the lack of appropriation for OSLAD projects in Fiscal Year 2016. The Department received an appropriation in Fiscal Year 2017 which allowed the Department to catch up on grant payments for ongoing OSLAD projects.

Flood Control Land Lease Fund - 443

Expenditures increased by \$768 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to the lack of appropriations in prior years. As result, the Department was unable to issue grants in Fiscal Year 2017 and 2016.

Land and Water Recreation Fund - 465

Expenditures decreased by \$644 (37%) in Fiscal Year 2018 from Fiscal Year 2017 due to a decrease in the amount of grant awards during the year.

Expenditures increased by \$1,744 (100%) in Fiscal Year 2017 from Fiscal Year 2016 due to the lack of appropriation for capital grants in Fiscal Year 2016. As a result, the Department was unable to issue grants in Fiscal Year 2016. Capital grants for Fiscal Year 2016 were issued and paid in Fiscal Year 2017.

Illinois Historic Sites Fund - 538

Expenditures increased by \$1,249 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to the transfer of the fund from the legacy Historic Preservation Agency (HPA) in Fiscal Year 2018. Expenditures in this fund were previously under the HPA.

Conservation Police Operations Assistance Fund - 547

Expenditures increased by \$828 (247%) in Fiscal Year 2017 from Fiscal Year 2016 due to the lack of appropriations for capital purchases. As a result, the Department postponed purchases of various equipment used to enforce the preservation of natural and recreational resources of the State until appropriations were made available in Fiscal Year 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Partners for Conservation Fund - 608

Expenditures increased by \$773 (25%) in Fiscal Year 2017 from Fiscal Year 2016 due a decrease in the activities of the Department's Conservation Enhancement Program in Fiscal Year 2016 as a result of the budget impasse. Grants were awarded again in Fiscal Year 2017 as appropriations became available.

Budget Stabilization Fund - 686

Expenditures decreased by \$5,959 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to a one-time appropriation to pay for supplemental expenditures in Fiscal Year 2017. The same reason explained the increase of expenditures in Fiscal Year 2017 from Fiscal Year 2016.

Tourism Promotion Fund - 763

Expenditures increased by \$3,817 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to the transfer of this fund from the legacy Historic Preservation Agency (HPA) in Fiscal Year 2018. Expenditures in this fund were previously under the HPA.

Natural Resources Restoration Trust Fund - 831

Expenditures decreased by \$335 (82%) in Fiscal Year 2018 from Fiscal Year 2017 due to the payout of two large habitat restoration and conservation projects in Fiscal Year 2017. There were no similar large projects in Fiscal Year 2018.

Expenditures increased by \$373 (1,072%) in Fiscal Year 2017 from Fiscal Year 2016 due to higher expenditures in Fiscal Year 2017 for two large habitat and restoration projects.

National Flood Insurance Program Fund - 855

Expenditures decreased by \$163 (36%) in Fiscal Year 2017 from Fiscal Year 2016 due to a final grant payment to a grantee in Fiscal Year 2016 for data analysis and a purchase of a boiler for one of the Department's sites. There were no similar expenditures in Fiscal Year 2017.

Land Reclamation Fund - 858

Expenditures increased by \$210 (100%) in Fiscal Year 2017 from Fiscal Year 2016 due to expenditures for construction projects during Fiscal Year 2017. Construction projects and related expenditures vary from year to year.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Illinois Forestry Development Fund - 905

Expenditures decreased by \$1,158 (31%) in Fiscal Year 2018 from Fiscal Year 2017 due to higher personal services expenditures in this fund as the Department shifted some personal services expenditures from other funds to conserve cash.

Illinois Wildlife Preservation Fund - 909

Expenditures increased by \$170 (855%) in Fiscal Year 2018 from Fiscal Year 2017 due to the upgrade of the Ecological Compliance Assessment Tool Mapping application in Fiscal Year 2018. There were no similar expenditures in Fiscal Year 2017.

Coal Technology Development Assistance Fund - 925

Expenditures increased by \$416 (24%) in Fiscal Year 2018 from Fiscal Year 2017 due to an increase in payroll expenditures because the salaries of mining officers were shifted to this fund in Fiscal Year 2018 from Fund 147.

Expenditures increased by \$1,754 (100%) in Fiscal Year 2017 from Fiscal Year 2016 due to the budget impasse. The Fund was first appropriated to the Department in Fiscal Year 2016; however, expenditures only occurred in Fiscal Year 2017 due to the budget impasse.

State Migratory Waterfowl Stamp Fund - 953

Expenditures increased by \$303 (322%) in Fiscal Year 2018 from Fiscal Year 2017 due to expenditures for pump and levee repairs in Fiscal Year 2018. There were no similar expenditures in Fiscal Year 2017.

Park and Conservation Fund - 962

Expenditures increased by \$9,414 (31%) in Fiscal Year 2018 from Fiscal Year 2017 due to intergovernmental expenditures paid during the fiscal year. In addition, the expenditures in Fiscal Year 2018 included awards for trail grants that had been postponed in prior years and consulting services for the ERP implementation.

Build Illinois Bond Fund - 971

Expenditures increased by \$14,818 (100%) in Fiscal Year 2017 from Fiscal Year 2016 due to the budget impasse. The Department was unable to issue grants in Fiscal Year 2016 but resumed more typical activity for this fund during Fiscal Year 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Adeline Jay Geo-Karis Illinois Beach Marina Fund - 982

Expenditures decreased by \$904 (90%) in Fiscal Year 2017 from Fiscal Year 2016 due to the transfer of the operation of the North Point Marina to a concessionaire to manage its day to day operation. The North Point Marina was last run by the Department in Fiscal Year 2016.

Abandoned Mined Lands Reclamation Council Federal Trust Fund - 991

Expenditures increased by \$10,129 (204%) in Fiscal Year 2018 from Fiscal Year 2017 due to the appropriation received for awards and grants in Fiscal Year 2018. As a result, the Department was able to provide grants to entities to improve and rehabilitate abandoned mined lands. There were no similar appropriations received in Fiscal Year 2017.

Expenditures decreased by \$1,405 (22%) in Fiscal Year 2017 from Fiscal Year 2016. In Fiscal Year 2017, the Office of the Comptroller approved a non-appropriated account to pay out federal grant money. As a result, the Department was able to provide awards and grants using non-appropriated funds.

Forest Reserve Fund - 086 (Non-Appropriated)

Expenditures increased by \$728 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to an increase in expenditures to pay out federal grant money to counties for the loss of property taxes. The Office of the Comptroller approved a non-appropriated account to pay out federal grant money in Fiscal Year 2018; as a result, the Department was able to provide awards and grants using non-appropriated funds.

Flood Control Land Lease Fund - 443 (Non-Appropriated)

Expenditures decreased by \$740 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to a return to normal spending after the Office of the Comptroller approved to use a non-appropriated account to pay out grant money in Fiscal Year 2017 as a result of the budget impasse. The same reason explained the increase in expenditures in Fiscal Year 2017 from Fiscal Year 2016.

DNR Special Projects Fund - 884 (Non-Appropriated)

Expenditures decreased by \$1,406 (66%) in Fiscal Year 2017 from Fiscal Year 2016 due to payments made for three large water projects completed in Fiscal Year 2016. There were no similar large projects completed in Fiscal Year 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

DNR Federal Projects Fund – 894 (Non-Appropriated)

Expenditures decreased by \$1,817 (25%) in Fiscal Year 2017 from Fiscal Year 2016 due to an increase in coastal management, Asian Carp, and resource conservation projects in Fiscal Year 2016.

Abandoned Mined Lands Reclamation Council Federal Trust Fund - 991 (Non-Appropriated)

Expenditures decreased by \$6,407 (100%) in Fiscal Year 2018 from Fiscal Year 2017 due to a return to normal spending after the Office the Comptroller approved the use of a non-appropriated fund to pay out grant money in Fiscal Year 2017. The same reason explained the increase of expenditures in Fiscal Year 2017 from Fiscal Year 2016.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

The Department of Natural Resources' (Department) explanations for significant fluctuations in receipts as presented in the Comparative Schedule of Cash Receipts (Schedule 6) are detailed below.

Federal Government

Receipts increased by \$27,734 (68%) in Fiscal Year 2018 from Fiscal Year 2017 due to the budget impasse that resulted in the delay of payments of expenditures. Federal grants are based upon expenditures incurred. Some Fiscal Year 2016 and 2017 expenditures were delayed until Fiscal Year 2018. As a result, Fiscal Year 2018 federal draws were higher than normal.

Fines, penalties, and violations

Receipts increased by \$171 (24%) in Fiscal Year 2018 from Fiscal Year 2017 and decreased by \$285 (29%) in Fiscal Year 2017 from Fiscal Year 2016 due to fines and penalties being based largely on judges' rulings that vary from year to year.

Concession rentals

Receipts increased by \$186 (30%) in Fiscal Year 2018 from Fiscal Year 2017 due to an increase in concessionaires at the World Shooting Complex and additional receipts from the legacy Historic Preservation Agency (HPA) sites. The Department took over all HPA sites in Fiscal Year 2018 in accordance with Executive Order 2017-01.

Boat and dock fee rentals

Receipts decreased by \$171 (99%) in Fiscal Year 2018 from Fiscal Year 2017 due to the transfer of the operation of the North Point Marina to a concessionaire. The same reason explained the decrease in receipts of \$1,039 (86%) in Fiscal Year 2017 from Fiscal Year 2016.

Other rentals

Receipts decreased by \$6,770 (55%) in Fiscal Year 2017 from Fiscal Year 2016 due to a higher than normal receipts in Fiscal Year 2016. Rent increases became effective in Fiscal Year 2016, and additional acreage held under expired conservation resource programs were reactivated, resulting in higher than normal receipts in Fiscal Year 2016.

Product sales

Receipts decreased by \$167 (48%) in Fiscal Year 2017 from Fiscal Year 2016 due to a reduction in the acreage farmed for grain production. Effective Fiscal Year 2017, the Department started putting lands into farm leases.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Donations

Receipts increased by \$507 (1,408%) in Fiscal Year 2018 from Fiscal Year 2017 due to additional donations received at HPA sites.

Other revenue

Receipts increased by \$626 (35%) in Fiscal Year 2018 from Fiscal Year 2017 due to an increase in property rental for the Illinois Michigan Canal, an increase in youth trap revenue for the World Shooting Complex, and court-ordered settlements received in the Natural Resources Restoration Trust Fund.

Receipts decreased by \$1,310 (42%) in Fiscal Year 2017 from Fiscal Year 2016 due to a decrease in activity in the Recreational Trails Program grants due to the budget impasse.

Illinois Habitat

Receipts increased by \$177 (149%) in Fiscal Year 2018 from Fiscal Year 2017 due to increase in habitat stamps sold. The receipts were transfers from Fund 391 based on the sale of Habitat Stamps and interest in the Habitat Endowment Trust.

Receipts increased by \$119 (100%) in Fiscal Year 2017 from Fiscal Year 2016 due to no transfer being made in Fiscal Year 2016 due to the budget impasse.

Metropolitan Exposition, Auditorium, and Office Building

Receipts decreased by \$10,000 (100%) due to the sunsetting of transfers-in of \$10 million per year. The transfers were to offset the debt service payments the Department was making out of the same fund. Those debt service payments have been satisfied.

General revenue

Receipts increased by \$2,425 (100%) due to the transfer of the administration of Fund 925 from another State agency to the Department during Fiscal Year 2018. With the transfer of the administration of Fund 925, the Department also received the receipts equivalent to 1/64 of the revenue realized from the tax imposed in accordance with the Illinois Coal Technology Development Assistance Act (30 ILCS 730/3).

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Tax check off

Receipts increased by \$220 (2,444%) in Fiscal Year 2017 from Fiscal Year 2016. The receipts for tax check off are a transfer from another State agency and vary from year to year.

Interest income

Receipts increased by \$686 (105%) in Fiscal Year 2018 from Fiscal Year 2017 due to higher account balances and an increase in interest rates during Fiscal Year 2018. The same reason explained the increase in receipts by \$286 (78%) in Fiscal Year 2017 from Fiscal Year 2016.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

The Department of Natural Resources' (Department) explanation for significant lapse period spending as presented in the Schedule of appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2018 and 2017 (Schedules 1 and 2) are detailed below.

**FISCAL YEAR 2018**

Plugging and Restoration Fund - 137

The significant lapse period spending of \$236 (30%) was due to the expenditures for repairs and restoration of gas well leaks towards the end of the fiscal year and paid during the lapse.

Illinois Fisheries Management Fund - 199

The significant lapse spending of \$709 (46%) was due to the purchase of boats, trailers, a mobile bass tub aquarium, tractor, loader, and pallets during the last quarter of the fiscal year and paid during the lapse.

Conservation Police Operations Assistance Fund - 547

The significant lapse spending of \$696 (59%) was due to the purchase of air boats, guardian boats, and trailers towards the end of the fiscal year and paid during the lapse.

DNR Special Projects Fund - 884 (Non-Appropriated)

The significant lapse period spending of \$185 (28%) was mainly due to the payments made to the University of Illinois for its services relating to the Department's Critical Trends Assessment Program. The invoices were received towards the end of the fiscal year and paid during the lapse.

**FISCAL YEAR 2017**

Plugging and Restoration Fund - 137

The significant lapse spending of \$125 (22%) was due to plugging expenditures of abandoned wells incurred towards the end of the year and paid during the lapse.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

Illinois Fisheries Management Fund - 199

The significant lapse spending of \$593 (32%) was due to fiber optics repairs and control panel replacements at the Jake Wolf Fish Hatchery completed towards the end of the fiscal year and paid during the lapse.

Conservation Police Operations Assistance Fund - 547

The significant lapse spending of \$896 (77%) was due to the purchase of boats, boat covers, and mobile radios towards the end of the fiscal year and paid during the lapse.

Natural Resources Restoration Trust Fund - 831

The significant lapse spending of \$316 (77%) was due to property acquisition and habitat restoration projects at the Homer Lake Forest Preserve completed towards the end of the fiscal year and paid during the lapse.

DNR Special Projects Fund - 884 (Non-Appropriated)

The significant lapse period spending of \$177 (24%) was due to the payments made to the University of Illinois for services rendered for the Department's Critical Trends Assessment Program and expenditures for technical support for the Department's Natural Resources Damage Assessment program. The invoices for these services were received and paid during the lapse.

Abandoned Mined Lands Reclamation Fund - 991 (Non-Appropriated)

The significant lapse period spending of \$2,315 (36%) was due to awards and grants for mined lands reclamation projects paid during the lapse. Documentations from various grantees for reimbursements were received either towards the end of the fiscal year or during the lapse.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES**  
As of June 30,  
(Expressed in Thousands)  
(Not Examined)

**COMMODITIES INVENTORY BALANCE**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Fish Hatcheries	\$ 1,040	\$ 851	\$ 875
Farm Commodities	124	158	168
Game Farms	347	370	312
Law Uniforms	112	113	98
Havana Warehouse	518	501	327
Office, Postage, and Paper Supplies	53	150	41
Targets	41	42	52
Museum Publications	166	167	167
Fuel	382	347	210
Clearinghouse	170	88	136
Pawnee Warehouse	157	194	860
<b>Total per Department records</b>	<b><u><u>\$ 3,110</u></u></b>	<b><u><u>\$ 2,981</u></u></b>	<b><u><u>\$ 3,246</u></u></b>

Note: The above schedule has been derived from the Department's records, where its inventories are valued at cost, on a first-in, first-out basis.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
As of June 30,  
(Expressed in Thousands)  
(Not Examined)

**GROSS ACCOUNTS RECEIVABLE BALANCE**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Age</u>			
Current	\$ 420	\$ 420	\$ 447
1-30 days	1,093	193	1,084
31-90 days	149	15	55
91-180 days	51	10	45
181 days - 1 year	357	319	162
Over 1 year	<u>3,926</u>	<u>3,854</u>	<u>3,001</u>
Total	<u>\$ 5,996</u>	<u>\$ 4,811</u>	<u>\$ 4,794</u>

Note 1: This schedule was prepared based on accounts receivable reporting by the Department to the Office of the State Comptroller on its *Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables* reports (Form C-98). During testing, the accountants noted several deficiencies in the Department's accounting for accounts receivable, as described in Finding 2018-002.

Note 2: These amounts due to the Department arise from various activities, including grants, contracts, and indirect cost recoveries from the federal government, land rental, oil well fees, timber buyers and growers fees, and expected transfers from other funds.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Department to pay Fiscal Year 2016 costs using the Department's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Department to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Department's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Department's payments of its prior period costs using future appropriations:

Fund #	Fund Name	Fiscal Year 2016 Invoices			
		Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		No. of Invoices	Dollar Value	No. of Invoices	Dollar Value
001	General Revenue	-	\$ -	374	\$ 942,993
039	State Boating Act	28	10,759	6	1,493
040	State Parks	76	34,268	12	8,949
041	Wildlife and Fish	328	1,758,554	255	6,649,244
086	Forest Reserve	-	-	15	272,221
141	Capital Development	-	-	10	384,446
146	Aggregate Operations Regulatory	1	1,050	-	-
199	Illinois Fisheries Management	-	-	15	8,569
298	Natural Areas Acquisition	11	16,591	12	32,929
299	Open Space Lands Acquisition and Development	18	6,248,392	1	400,000
443	Flood Control Land Lease	18	739,781	-	-
465	Land and Water Recreation	1	160,025	-	-
608	Partners for Conservation	57	504,564	2	5,459
686	Budget Stabilization	512	4,261,864	-	-
855	National Flood Insurance Program	1	42	-	-
894	DNR Federal Projects	87	820,821	1	25
905	Illinois Forestry Development	837	670,215	10	26,498
909	Illinois Wildlife Preservation	-	-	16	80,656
953	State Migratory Waterfowl Stamp	-	-	1	500
962	Park and Conservation	450	154,023	79	464,185
971	Build Illinois Bond	5	3,785,455	-	-
982	Adeline Jay Geo-Karis Illinois Beach Marina	3	5,577	-	-
991	Abandoned Mined Lands Reclamation Council Federal Trust	29	3,851,963	-	-
		<b>2,462</b>	<b>\$ 23,023,944</b>	<b>809</b>	<b>\$9,278,167</b>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Payment of Prior Year Costs in Future Fiscal Years - Continued

<b>Fund #</b>	<b>Fund Name</b>	<b>FY17 Invoices Paid From</b>	
		<b>Fiscal Year 2018 Appropriations</b>	
		<b>No. of Invoices</b>	<b>Dollar Value</b>
001	General Revenue	392	\$ 558,046
039	State Boating Act	31	10,610
040	State Parks	64	82,560
041	Wildlife and Fish	322	6,688,666
086	Forest Reserve	19	230,309
141	Capital Development	3	3,002,506
199	Illinois Fisheries Management	39	48,424
298	Natural Areas Acquisition	27	5,424
299	Open Space Lands Acquisition and Development	11	2,575,231
443	Flood Control Land Lease	18	689,221
465	Land and Water Recreation	2	382,128
608	Partners for Conservation	14	177,395
884	DNR Special Projects	1	4,168
894	DNR Federal Projects	148	1,400,875
905	Illinois Forestry Development	136	154,266
909	Illinois Wildlife Preservation	3	8,823
962	Park and Conservation	334	1,370,489
971	Build Illinois Bond	1	2,500,000
982	Adeline Jay Geo-Karis Illinois Beach Marina	1	2,254
991	Abandoned Mined Lands Reclamation		
	Council Federal Trust	3	79,564
		<b>1,569</b>	<b>\$ 19,970,959</b>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Transactions Involving the Illinois Finance Authority

The Department and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Years 2017 and 2018.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

*Vendor Payment Program (VPP)*

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State's vendors arising from the State's cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as "qualified purchasers" of accounts receivable from "participating vendors" who had submitted invoices which had not been paid by the State.

A participating vendor's accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

During Fiscal Year 2017 and Fiscal Year 2018, none of the Department's vendors participated in the VPP.

*Vendor Support Initiative Program (VSI)*

During Fiscal Year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Department lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Department was required to determine a participating vendor's invoice (1) would have met the requirements of the VPP and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the State Comptroller ultimately pays the invoice after the Department received appropriations or other

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

legal expenditure authority to pay the invoice, the participating vendor receives the remaining 10% due (less any offsets).

During Fiscal Year 2018, the Department had one vendor participate in VSI for 7 invoices, totaling \$24,432. A summary of the amount of transactions by qualified purchaser follows:

**TRANSACTIONS BY  
QUALIFIED PURCHASER**

Qualified Purchaser	Total
<u>          A          </u>	<u>      \$    24,432      </u>
	<u>      \$    24,432      </u>

The Department did not have vendors participated in the VSI program in Fiscal Year 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**INTEREST COSTS ON FISCAL YEAR 2018 AND FISCAL YEAR 2017 INVOICES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Prompt Payment Interest Costs

The Department calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issued a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Years 2017 and 2018. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90<sup>th</sup> day after a vendor submits an eligible proper bill to the Department. The following chart shows the Department's prompt payment interest incurred related to Fiscal Years 2017 and 2018 invoices, calculated on the accrual basis of accounting, through June 30, 2018, by fund:

**PROMPT PAYMENT INTEREST INCURRED**  
Year Ended June 30, 2018

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue	133	54	\$ 2,577
039	State Boating Act	56	38	1,144
040	State Parks	195	122	2,427
041	Wildlife and Fish	202	124	16,520
141	Capital Development	3	1	51,213
199	Illinois Fisheries Management	1	1	73
298	Natural Areas Acquisition	10	6	1,825
608	Partners for Conservation	5	5	102
831	Natural Resources Restoration Trust	1	1	19
905	Illinois Forestry Development	3	3	260
909	Illinois Wildlife Preservation	1	1	1,682
925	Coal Technology Development Assistance	1	1	50
953	State Migratory Waterfowl Stamp	1	1	111
962	Park and Conservation	250	146	83,481
		<u>862</u>	<u>504</u>	<u>\$ 161,484</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**INTEREST COSTS ON FISCAL YEAR 2018 AND FISCAL YEAR 2017 INVOICES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Prompt Payment Interest Costs (Continued)

**PROMPT PAYMENT INTEREST INCURRED**  
Year Ended June 30, 2017

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
039	State Boating Act	16	16	\$ 570
040	State Parks	66	55	2,320
041	Wildlife and Fish	117	77	11,607
199	Illinois Fisheries Management	1	1	50
299	Open Space Lands Acquisition and Development	5	5	49
608	Partners for Conservation	4	4	343
686	Budget Stabilization	123	40	3,088
905	Illinois Forestry Development	223	48	18,165
925	Coal Technology Development Assistance	2	2	11
953	State Migratory Waterfowl Stamp	1	1	29
962	Park and Conservation	141	80	6,604
982	Adeline Jay Geo-Karis Illinois Beach Marina	1	1	579
		700	330	\$ 43,415

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**AVERAGE NUMBER OF EMPLOYEES**  
For the Years Ended June 30,  
(Not Examined)

	2018	2017	2016
<b>Regular:</b>			
General Office	78	81	70
Architecture, Engineering, and Grants	-	-	21
Realty and Environmental Planning	-	-	35
Realty and Capital Planning	53	49	-
Strategic Services	47	50	65
World Shooting and Recreation Complex	1	6	11
Grant Management and Assistance	12	10	-
Resource Conservation	186	177	211
Coastal Management	7	5	5
Law Enforcement	128	140	150
Land Management	395	337	365
Mines and Minerals	80	84	95
Oil and Gas	41	38	42
Water Resources	49	47	48
State Museums	29	26	42
Total Regular	<u>1,106</u>	<u>1,050</u>	<u>1,160</u>
<b>Part-Time and Seasonal:</b>			
General Office	1	2	1
Architecture, Engineering, and Grants	-	-	1
Realty and Environmental Planning	-	-	1
Realty and Capital Planning	2	4	-
Strategic Services	3	5	4
World Shooting and Recreation Complex	-	-	1
Grant Management and Assistance	2	2	-
Resource Conservation	26	25	20
Land Management	159	143	107
Mines and Minerals	6	2	2
Oil and Gas	-	-	1
Water Resources	2	2	2
State Museums	5	6	2
Total Part-Time and Seasonal	<u>206</u>	<u>191</u>	<u>142</u>
<b>Total:</b>			
General Office	79	83	71
Architecture, Engineering, and Grants	-	-	22
Realty and Environmental Planning	-	-	36
Realty and Capital Planning	55	53	-
Strategic Services	50	55	69
World Shooting and Recreation Complex	1	6	12
Grant Management and Assistance	14	12	-
Resource Conservation	212	202	231
Coastal Management	7	5	5
Law Enforcement	128	140	150
Land Management	554	480	472
Mines and Minerals	86	86	97
Oil and Gas	41	38	43
Water Resources	51	49	50
State Museums	34	32	44
Grand Total	<u>1,312</u>	<u>1,241</u>	<u>1,302</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**EMERGENCY PURCHASES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

The Department reported the following emergency purchases to the Office of the Auditor General during Fiscal Year 2018.

<b>Vendor/Description</b>	<b>Cost</b>
LA Custom Plugging, Inc. Emergency plugging and restoration of gas well at a residence in Robinson.	\$ 55,487
EHM Consulting LLC Emergency construction services to stabilize a home in imminent danger of catastrophic collapse.	195,000
Homer Tree Care, Inc. Emergency massive clean-up work at Starved Rock due to the flooding of the Illinois River.	99,700
Lake Contracting Emergency Construction Services for the demolition of the Windjammer Boatel located within the Wayne Fitzgerald State Recreational Area.	120,000
Bel-O Sales & Service, Inc. Emergency purchase to replace two 25-horsepower pumps to provide irrigation at the Grand Marais Golf Course at Frank Holten State Recreation Area.	36,213
Lake Contracting Emergency procurement to replace/repair a burst water pipe in the Rend Lake Resort Restaurant Building.	42,271
Howard Concrete Pumping Co., Inc. Emergency procurement to pump cement grout into the abandoned mine underneath Wolf Branch School.	1,737,400

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**EMERGENCY PURCHASES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Vendor/Description	Cost
CENPRO Services, Inc. Emergency services for the remediation of mold from the hotel building at the Wayne Fitzgerald State Recreational Area Resort complex.	\$ 173,000
ProPump & Controls Inc. Emergency services to replace the irrigation pump for the golf course at Eagle Creek State Park.	108,325
Environment Consultants, LLC & GenCorp Services Emergency procurement to eliminate the public safety hazard due to microbial growth inside the facility of Wayne Fitzgerald State Recreation Area Resort complex.	480,000
Durbin Geothermal, Inc. Emergency construction services to eliminate the hazards to pedestrians associated with sag type subsidence at Wolf Branch Middle School.	288,374
Total Fiscal Year 2018 Cost	\$ 3,335,770

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**EMERGENCY PURCHASES**  
For the Two Years Ended June 30, 2018  
(Not Examined)

The Department reported the following emergency purchases to the Office of the Auditor General during Fiscal Year 2017.

<b>Vendor/Description</b>	<b>Cost</b>
Gibbs Construction Inc. Emergency construction services to eliminate the severe public safety hazard due to an abandoned coal mine pit subsidence in Spillertown, Williamson County.	\$ 93,077
Britton Electronics and Automation, Inc. Emergency purchase to permanently repair fiber optics and replace a control panel at Jake Wolf Memorial Fish Hatchery.	415,200
Sunset Oil Company, Inc. Emergency services for the plugging and restoration of 14 gas wells endangering the environment, public health, and safety.	<u>117,000</u>
Total Fiscal Year 2017 Cost	<u>\$ 625,277</u>

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**MEMORANDUMS OF UNDERSTANDING**  
For the Two Years Ended June 30, 2018  
(Not Examined)

<b>Parties Involved Other Than the Department of Natural Resources (DNR)</b>	<b>Dates Involved</b>	<b>Memorandum Requirements Description</b>
Illinois Environmental Protection Agency (IEPA) and United States Fish & Wildlife Service (USFW)	7/11/2012*	For natural resource damage assessment activities at the West Shore/Buckeye Pipeline Site in Lockport as a result of a crude oil leak due to a ruptured pipeline
IEPA	8/20/2012*	For use of DNR facilities in Springfield to conduct a training course
Lewis and Clark Community College and DeWitt County Soil and Water Conservation Districts (SWCD)	3/15/2013-3/15/2015	For placement of a Land Conservation Specialist to assist the District and other Soil and Water Conservation Districts in facilitating the Conservation Reserve Enhancement Program (CREP) grant award process
Lewis and Clark Community College and Fayette County SWCD	3/31/2013-3/31/2015	For placement of a Land Conservation Specialist to assist the District and other Soil and Water Conservation Districts in facilitating the CREP grant award process
St. Louis District of the United States Army Corps of Engineers (USACE) and Carlyle Lake/Kaskaskia River Project Office	2013**	To establish a cooperative relationship between the St. Louis District of the USACE, Carlyle Lake/Kaskaskia River Project Office, and DNR regarding the establishment of a Biological Research Station at Carlyle Lake to improve management and protection of public lands and waters at Carlyle Lake
IEPA and USFW	1/3/2013*	For coordination and cooperation of the parties involved in support of negotiations and/or litigation pertaining to any Natural Resource Damage claims against Potentially Responsible Parties at the Sauget Area 1 and Area 2 Superfund Sites in St. Clair County, Illinois
Forest Preserve District of DuPage County	3/15/2013-3/15/2018	Three year renewal of MOU to continue performing the “Endangered Species Consultation Process” concerning impacts on State endangered and threatened species

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**MEMORANDUMS OF UNDERSTANDING**  
For the Two Years Ended June 30, 2018  
(Not Examined)

<b>Parties Involved Other Than the Department of Natural Resources (DNR)</b>	<b>Dates Involved</b>	<b>Memorandum Requirements Description</b>
City of Metropolis	9/1/2013-8/31/2018	For the purpose of allowing the City of Metropolis to promote and enhance recreational use of State owned lands
U.S. Forest Service and Multiple Other Entities	11/4/2013*	To continue the framework of cooperation between the parties of the Middle Mississippi River Partnership to achieve the common goal of restoring and enhancing the natural resources of the Mississippi River
Illinois State Toll Highway Authority	12/10/2013-12/10/2016	To set forth the framework for an expedited review process to examine potential impacts to protected natural resources for proposed State Toll Highway Authority Projects
Illinois Department of Transportation (IDOT)	1/10/2013-1/10/2016	To set forth the framework for an expedited review process to examine potential impacts to protected natural resources for proposed IDOT projects
City of St. Charles, Illinois	9/30/14	Regulate construction in the floodplains of St. Charles, Illinois to prevent the construction of facilities that would be subject to flood damage or cause increased flooding
Illinois Emergency Management Agency	10/28/15	Determination of the eligibility of projects to use "Match" for the Hazard Mitigation Grant Program
Amateur Trapshooting Association of America	11/10/15	Use of the World Shooting and Recreational Complex in Sparta, Illinois for the 2016 Grand American
Illinois Department of Agriculture, Illinois Department of Public Health and USDA Wildlife Services	9/1/2016-8/31/2021	To establish a cooperative working relationship between all parties for the planning, coordination and implementation of wildlife damage management programs developed to prevent, minimize and/or alleviate damage caused by wild animals to agriculture, horticulture, animal husbandry, forestry, wildlife, human health, human safety, and property

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**MEMORANDUMS OF UNDERSTANDING**  
For the Two Years Ended June 30, 2018  
(Not Examined)

<b>Parties Involved Other Than the Department of Natural Resources (DNR)</b>	<b>Dates Involved</b>	<b>Memorandum Requirements Description</b>
USFWS Lost Mound Property	4/16/2018*	To specify various management programs on Lost Mound – USFWS property
The Nature Conservancy	5/4/2015 – 12/31/2030	Cooperation on wildlife fire
Northwest Illinois Land Stewardship Cooperative	5/16/2018*	Establishes an organization framework of collaboration and cooperation between the members to work toward addressing pressing and urgent natural areas management concerns across jurisdictional boundaries and service regions
Lake County Forest Preserves District, The Nature Conservancy, Wisconsin Department of Natural Resources, University of Wisconsin Parkside, Village of Pleasant Prairie	4/15/2010*	Formalizes collaboration between the Parties for the protections and management of Lake Plain. The Parties will focus on common threats to improve the ecological integrity of the Lake Plain ecosystem
Illinois Dana Thomas House Foundation	6/2/2018 – 6/15/2019	To memorialize the formal working relationship between DNR and Illinois Dana Thomas House Foundation, serves as a guide and communicates terms of the relationship

\*Initial date of MOU - specific termination date not defined in agreement. The agreement will remain in effect until it is modified and/or terminated by the participants

\*\*MOU began in 2013. Specific date not defined in the agreement. The agreement will remain in effect until it is modified and/or terminated by the participants.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

The Department of Natural Resources' (Department) mission is to manage, conserve, and protect the State's natural, recreational, and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science, and public safety of the State's natural resources for present and future generations.

The Department is organized into 13 main operating offices. These offices administer activities in four core program areas: Resource Compatible Recreation, Natural and Cultural Resource Protection, Resource-Related Public Safety, and Science, Education, and Culture.

Resource Compatible Recreation

The mission of the Resource Compatible Recreation program is to provide safe, accessible, high quality, and resource-compatible outdoor recreation opportunities to the public so it can enjoy the State's natural and cultural resources.

The Resource Compatible Recreation program goals are as follows: 1) meet the public's outdoor recreation needs in a resource-compatible manner; 2) develop and maintain Department facilities and infrastructure to provide meaningful outdoor recreation experiences for the State's residents and visitors; and, 3) establish and maintain partnerships to expand resource-compatible recreation opportunities.

The Department owns or manages land and water and offers a wide range of recreational opportunities, including camping, picnicking, sightseeing, fishing, hunting, boating, swimming, and trail use. In Fiscal Year 2018, 38,512,400 people visited these sites.

A key objective of the Resource Compatible Recreation program is to maintain a high level of visitor satisfaction with the overall quality of Department sites. In Fiscal Year 2018, 68 percent of park visitors expressed high satisfaction (i.e., visitor survey scores of 4 or more on a 5 point scale, with 5 equaling excellent) with overall park facilities and operations.

The Department provides funding to local governments for outdoor recreation facilities and land for open space. The Department awarded 25 grants totaling \$4,133,500. With financial assistance provided by the Department, local grant recipients acquired 915 acres and acquired and developed 118 miles of bike trails.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Resource Compatible Recreation (Continued)

The following are the Resource Compatible Recreation program's input, output, and outcome indicators.

	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2016</u>
<u>Input Indicators</u>			
Total expenditures (in thousands)	\$118,967	\$114,995	\$76,855
Average monthly full-time employee equivalents	475	406	453
<u>Output Indicators</u>			
Acreage owned and managed	484,688	479,115	478,832
Number of grants awarded	18	7	-
Total dollar amount of grants awarded (in thousands)	\$1,500,000	\$2,633,500	\$ -
Fishing licenses issued	499,437 <sup>a</sup>	554,653	566,055
Hunting licenses issued	181,091	178,884	208,420
Site attendance	38,512,400	37,659,735	37,040,330
<u>Outcome Indicators</u>			
Amount of grantee acquired acreage	201 <sup>b</sup>	714	-
Miles of bike trails acquired/developed through grants	97	118	-
Percentage of highly satisfied park visitors	68%	75%	88%
<u>Efficiency/Cost Effectiveness</u>			
Cost per acre managed (in dollars)	102.40	N/A	N/A
Cost per visitor (in dollars)	1.29	N/A	N/A

<sup>a</sup> Fiscal Year 2018 decrease was due to a lack of appropriation/budget. The Department only had funds to run two programs, Recreational Trails Program and Land and Water Conservation Fund.

<sup>b</sup> Fiscal Year 2018 decrease was due to a lack of appropriations/budget.

<sup>1</sup> No grants were awarded as a result of the Fiscal Year 2016 budget impasse.

<sup>2</sup> The Fiscal Year 2016 budget impasse prevents accurate reporting of this measure.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Natural and Cultural Resource Protection

The mission of the Natural and Cultural Resource Protection program is to manage, conserve, and protect the State's natural, recreational, and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science, and public safety of natural resources for present and future generations.

The Natural and Cultural Resource Protection program goals are as follows: 1) restore, enhance, and sustain the State's natural and cultural resources for present and future generations; 2) acquire interest in land to meet the public's open space and resource protection needs; 3) maximize the effectiveness of laws, statutes, and administrative rules to better protect resources; 4) balance resource consumption and use with resource protection; and, 5) avoid, minimize, and mitigate adverse impacts to Illinois' lands and waters that result from mining and mineral extraction activities.

As part of the Natural and Cultural Resource Protection program, the Department manages land and water resources, enforces resource laws, acquires resource-rich lands, reclaims mine sites, and manages the State's mineral resources.

The Department owns or manages less than five percent of the State's vast natural resources. As a result, a key goal of the Department's Natural and Cultural Resource Protection program is to protect, manage, and enhance natural resources not under ownership or direct management of the Department. The Department offers a number of programs to assist landowners and local entities in the management of resources under their control. For example, in Fiscal Year 2018, the Department produced 600,000 seedlings and reforested 1,602 acres.

Improvement in air quality is an important outcome of the Department's reforestation efforts, as the photosynthetic process of planted trees removes carbon generated by fossil fuel consumption from the atmosphere. The Department's reforestation activities in Fiscal Year 2018 resulted in the annual absorption of an additional 16,809 tons of carbon from the atmosphere.

The Conservation Reserve Enhancement Program (CREP) is a unique State and federal partnership to assist landowners in protecting lands along the Illinois River Watershed through the implementation of resource management practices such as the planting of trees and grasses and the development of wetlands. CREP is a voluntary program whose objective is to enhance water quality and habitats for threatened and endangered species through the restoration of 232,000 acres along the Illinois and Kaskaskia Rivers and their tributaries. Enrollment in CREP began in Fiscal Year 1999. As of June 30, 2018, approximately 90,171 acres had been enrolled in the program.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Natural and Cultural Resource Protection (Continued)

The following are the Natural and Cultural Resource Protection program's input, output, and outcome indicators.

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016
<u>Input Indicators</u>			
Total expenditures (in thousands)	\$81,960	\$67,361	\$58,653
Average monthly full-time employee equivalents	350	331	363
<u>Output Indicators</u>			
Number of acres reforested	1,602	2,438	691
Number of acres annually enrolled in CREP	90,171	90,171	90,171
Amount of seedlings produced for reforestation	600,000	500,000	1,300,000
<u>Outcome Indicators</u>			
Tons of carbon removed from the atmosphere by reforestation	16,809	15,053	2,764
Protected natural area acreage	112,751	110,765	108,880
Acquired land (in acres)	223 <sup>a</sup>	959	- <sup>1</sup>

<sup>a</sup> Fiscal Year 2018 decrease was due to no land acquisition budget to acquire land. The 223 acres were donations or gifts.

<sup>1</sup> No land was acquired as a result of the Fiscal Year 2016 budget impasse.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Resource-Related Public Safety

The mission of the Resource-Related Public Safety program is to ensure the safe and enjoyable use of the State's lands, water, and resources, ensure safety in mining and blasting activities, and to protect the public's interest in public waters and floodways.

The Resource-Related Public Safety program goals are as follows: 1) ensure the safety of the public visiting State-managed sites or participating in State-regulated outdoor recreation; 2) protect workers in the extraction industry from mining and explosive accidents; and, 3) manage dams and floodways to protect people and property in floodplains.

Through its Resource-Related Public Safety program, the Department offers safety education classes for hunters, boaters, trappers, and snowmobilers, certifying 9,662 students in Fiscal Year 2018. The Department's Conservation Police Officers enforce State laws pertaining to boating, hunting, and snowmobile safety and assist park staff in ensuring the safe use of facilities and resources at Department sites.

The Department's Resource-Related Public Safety program includes programs to ensure the safety of the State's coal and aggregate miners and others involved in the use of blasting and explosives. Department staff works to protect the public from mine subsidence and other abandoned mine emergencies and to enforce safety standards for dam and floodplain construction.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Resource-Related Public Safety (Continued)

The following are the Resource-Related Public Safety program's input, output, and outcome indicators.

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016
<u>Input Indicators</u>			
Total expenditures (in thousands)	\$37,961	\$34,182	\$26,881
Average monthly full-time employee equivalents	188	187	199
<u>Output Indicators</u>			
Number of safety education classes held	401	445	- <sup>1</sup>
Number of mine safety certifications issued	1,604	1,651	1,794
Number of mine safety accident prevention contracts	16,888	15,869	19,368
Number of blasting and explosive licenses and certifications issued	1,811	1,691	1,453
Number of blasting and explosives inspections performed	1,803	2,294	2,776
Number of dams inspected	428	340	331
<u>Outcome Indicators</u>			
Number of students certified by safety education classes	9,662	11,980	19,723

<sup>1</sup> Due to the lack of funds as a result of the budget impasse, no safety classes were held during Fiscal Year 2016.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Science, Education, and Culture

The mission of the Science, Education, and Culture program is to collect and analyze data on the State's natural and cultural resources and to provide objectives, scientific information, and education programs on these resources to government agencies, businesses, other scientists, education institutions, teachers, students, and the general public to advance their understanding and appreciation of the State's natural and cultural resources.

The Science, Education, and Culture program goals are as follows: 1) educate the public on the diversity and value of the State's natural and cultural resources; 2) preserve and showcase the State's natural, cultural, and artistic heritage; and, 3) acquire and provide natural history information that can be used to promote the common understanding of the sustainable conservation of the State's living natural resources.

The Department offers a wide range of interpretative and environmental education opportunities as part of the Science, Education, and Culture program. ENTICE (Environment and Nature Training Institute for Conservation Education) is a teacher training program designed to incorporate long-term, standards-based natural resource education into the State's classrooms. The Department has been certified by the State Board of Education (Board) as a certificate renewal credit provider as part of the Board's recertification requirements for teachers. In Fiscal Year 2018, 268 teachers completed ENTICE training, and the Department awarded teachers 655 continuing professional education (CPE) hours.

The Department's science institution is the Illinois State Museum. Department scientists work on cutting-edge issues and apply the latest technologies available to them. The scientific knowledge that they provide is key to making up-to-date decisions on the appropriate use, effective management, and protection of all of the State's resources.

The Department's State Museum and its branch facilities use its collections and applied research findings in order to serve as an informal education resource and provide learning opportunities for people of all ages. During Fiscal Year 2018, the State Museum facilities had over 149,349 visitors.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(Not Examined)

Science, Education, and Culture (Continued)

The following are the Science, Education, and Culture program's input, output, and outcome indicators.

	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2016</u>
<u>Input Indicators</u>			
Total expenditures (in thousands)	\$15,233	\$15,923	\$13,589
Average monthly full-time employee equivalents	115	94	103
<u>Output Indicators</u>			
Number of user sessions on Illinois State Museum's websites (in thousands)	2,683,770	1,495,921	1,901,961
Number of teachers completing ENTICE training	268	100	147
Number of educational publications ordered and shipped	450,297	684,565	994,373
<u>Outcome Indicators</u>			
Number of continuing professional education (CPE) hours awarded to teacher via ENTICE and other programs	655	565	729
Attendance at Museum facilities	149,349	140,996	93,076

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**SCHEDULE OF INDIRECT COST REIMBURSEMENTS**  
For the Two Years Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)

The indirect cost reimbursements are based on rates negotiated with the U.S. Department of the Interior, National Business Center. These indirect cost reimbursements provide funding for allowable program costs that are incurred for a common purpose and are not assignable to specific cost objectives. Indirect cost reimbursements are deposited into the following federal trust funds: Abandoned Mined Lands Reclamation Council Federal Trust Fund (991), Federal Surface Mining Control and Reclamation Fund (765), Mines and Minerals Underground Injection Control Fund (077), State Boating Act Fund (039), Wildlife and Fish Fund (041), Federal Title IV Fire Protection Fund (670), DNR Federal Projects Fund (894), Illinois Forestry Development Fund (905), and National Flood Insurance Program (855). Following are reimbursements deposited during Fiscal Years 2018 and 2017.

Federal Programs/Grants	Fiscal Year 2018	Fiscal Year 2017
<b>OFFICES OF MINES AND MINERALS</b>		
Abandoned Mined Lands Reclamation	\$ 16	\$ 475
Federal Surface Mining Control	60	15
Underground Injection Control	-	3
<b>OFFICE OF RESOURCE CONSERVATION</b>		
State Boating	387	287
Wildlife and Fish	2,101	2,040
Federal Title IV Fire Protection	-	40
DNR Federal Projects	37	15
Illinois Forestry Development	20	463
<b>OFFICE OF WATER RESOURCES</b>		
National Flood Insurance	133	94
<b>Total Indirect Cost Reimbursements</b>	<b>\$ 2,754</b>	<b>\$ 3,432</b>

The indirect cost rates established with the U.S. Department of the Interior, National Business Center for allocating indirect costs to federal award programs for Fiscal Years 2018 and 2017 are: 15.77% and 21.57% for the Office of Resource Conservation; 27.97% and 22.95% for the Office of Mines and Minerals; 24.05% and 24.05% for the Office of Water Resources; and 49.65% and 31.74% for the Office of Scientific Research and Analysis, respectively. The Department did not claim indirect costs reimbursements in the Office of Scientific Research and Analysis during Fiscal Year 2018 and 2017.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**OPEN SPACE LANDS ACQUISITION AND DEVELOPMENT PROGRAM**  
For the Two Years Ended June 30, 2018  
(Not Examined)

The Open Space Lands Acquisition and Development (OSLAD) Program is a grant program that provides up to 50% funding assistance to eligible units of local government for approved land acquisition and/or development projects for public outdoor recreation purposes. Actual grant payment is provided on a reimbursement basis after the approved project is satisfactorily completed and actual, eligible costs have been determined. The Department of Natural Resources is the State agency responsible for administering the OSLAD program. Allocations of grant funds to local projects from this program are made in accordance with priorities identified through the Department's Statewide outdoor recreation planning process.

Project applications from local agencies requesting OSLAD assistance must be submitted to the Department for evaluation and consideration of project merit. Project applications are generally received by the Department no earlier than May 1 and no later than July 1 of each year during a normal fiscal year. Applications are objectively evaluated and awarded on a competitive basis, in relation to the following priorities and evaluation criteria:

- 1) Statewide Outdoor Recreation Priorities and Project Need (60%);
- 2) Local Planning (10%);
- 3) Site Characteristics and Development Plan (25%); and,
- 4) Project Special Considerations (5%).

Project approvals are made on a priority basis. The following local government agencies are eligible for OSLAD assistance: 1) municipalities, townships, and counties; 2) park districts; 3) conservation districts; and, 4) forest preserve districts. Other local government agencies having statutory authority to acquire and develop lands for public park and outdoor recreation purposes may also be eligible for OSLAD consideration. Except for jurisdictions with a population exceeding 2 million residents, the maximum grant funding for approved acquisition projects is limited to \$750,000, approved development projects are limited to \$400,000, and approved combination projects are limited to \$400,000. Counties serving a population exceeding 2 million residents shall be eligible for up to \$1.15 million in annual OSLAD funding for approved acquisition and/or development projects. Municipalities with a population exceeding 2 million residents shall be eligible for up to \$2.3 million in annual OSLAD funding for approved projects. However, no more than 10% of the annual OSLAD appropriation can be allocated to any one project.

All project costs incurred prior to the Department's approval, with the exception of eligible project architectural/engineering costs, are ineligible for OSLAD assistance. Only proposed acquisition and development projects are eligible for grant assistance.

STATE OF ILLINOIS  
DEPARTMENT OF NATURAL RESOURCES  
**OPEN SPACE LANDS ACQUISITION AND DEVELOPMENT PROGRAM**  
For the Two Years Ended June 30, 2018  
(Not Examined)

The OSLAD program was suspended effective January 27, 2016. The OSLAD grant program was not offered in Fiscal Years 2016, 2017, and 2018. Appropriations were made for OSLAD in Fiscal Years 2017 and 2018, allowing all previously grants to be obligated; however, no new grants occurred during Fiscal Year 2017 and Fiscal Year 2018. During these two fiscal years, only prior established grants were monitored, managed, and executed.

The Department's expenditures for previously awarded grants under the OSLAD program were as follows:

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016
Total Grants Requested	-	-	-
Total Grants Awarded	-	-	-
Total Projects Awarded	\$ -	\$ -	\$ -
<u>2016 Grant Projects</u>			
Total Expenditures	\$ -	\$ -	\$ -
<u>2015 Grant Projects</u>			
Total Expenditures	\$ 2,165,652	\$ 10,989,722	\$ -
<u>2014 Grant Projects</u>			
Total Expenditures	\$ 5,556,094	\$ 1,827,447	\$ -
<u>2013 Grant Projects</u>			
Total Expenditures	\$ 1,747,898	\$ 5,687,300	\$ -
<u>2012 Grant Projects</u>			
Total Expenditures	\$ -	\$ 924,845	\$ -
<u>2011 Grant Projects</u>			
Total Expenditures	\$ -	\$ -	\$ -
<u>2010 Grant Projects</u>			
Total Expenditures	\$ -	\$ 400,000	\$ -