

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

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

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

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**AGENCY OFFICIALS**

Director (05/31/19 – Present)	Mr. John J. Kim
Director (Acting) (01/21/19 – 05/30/19)	Mr. John J. Kim
Director (07/01/18 – 01/20/19)	Mr. Alec Messina
Deputy Director (06/01/19 – Present)	Mr. Todd Rettig
Deputy Director (07/01/18 – 05/31/19)	Ms. Laura Roche
Chief of Staff (06/01/19 – Present)	Ms. Laura Roche
Chief Legal Counsel (05/19/20 – Present)	Mr. Charles Gunnarson
Chief Legal Counsel (Acting) (03/01/20 – 05/18/20)	Mr. Charles Gunnarson
Chief Legal Counsel (Acting) (02/28/19 – 02/29/20)	Ms. Dana Vetterhoffer
Chief Legal Counsel (01/21/19 – 02/27/19)	Vacant
Chief Legal Counsel (07/01/18 – 01/20/19)	Mr. John J. Kim
Chief Financial Officer (11/20/20 – Present)	Mr. Jacob Poeschel
Chief Financial Officer (11/01/20 – 11/19/20)	Vacant
Chief Financial Officer (07/01/18 – 10/31/20)	Ms. Courtney L. Bott
Chief Internal Auditor (01/01/21 – Present)	Ms. Ellen Jennings-Fairfield
Chief Internal Auditor (11/01/20 – 12/31/20)	Vacant
Chief Internal Auditor (02/01/19 – 10/31/20)	Mr. James Froehner
Chief Internal Auditor (12/04/18 – 01/31/19)	Vacant
Chief Internal Auditor (07/01/18 – 12/03/18)	Mr. Max Paller

The Agency's headquarter is located at:

1021 North Grand Avenue East  
Springfield, Illinois 62794



# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

## MANAGEMENT ASSERTION LETTER

June 29, 2021

Roth & Company, LLP  
815 West Van Buren Street, Suite 500  
Chicago, Illinois 60607

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 Illinois Environmental Protection Agency (Agency). 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 Agency's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the Agency has materially complied with the specified requirements below.

- A. The Agency 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 Agency 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the Agency 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 Agency 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 Agency on behalf of the State or held in trust by the Agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Environmental Protection Agency

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John J. Kim  
Director

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Jacob Poeschel  
Chief Financial Officer

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Charles Gunnarson  
Chief Legal Counsel

STATE OF ILLINOIS  
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**COMPLIANCE REPORT**

**SUMMARY**

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, disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
<u>Findings</u>	<u>Report</u>	<u>Report</u>
Findings	18	10
Repeated findings	8	4
Prior recommendations implemented or not repeated	2	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	11	New	Inadequate Internal Controls over Census Data	Material Weakness and Material Noncompliance
2020-002	14	2018/2014	Inadequate Controls over State Vehicles	Significant Deficiency and Noncompliance
2020-003	20	2018/2014	Inadequate Controls over Accounts Receivable	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS (Continued)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
2020-004	22	2018/1994	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2020-005	27	2018/2018	Inadequate Controls over Awards and Grants	Significant Deficiency and Noncompliance
2020-006	29	2018/2018	Inadequate Controls over Monthly Reconciliations	Significant Deficiency and Noncompliance
2020-007	31	New	Inadequate Controls over Refunds and Agency Fee Imposition Reporting	Significant Deficiency and Noncompliance
2020-008	33	2018/2018	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2020-009	35	2018/2018	Noncompliance with Statutory Requirements in Providing Public Notices and Administrative Citation Warning Notice	Significant Deficiency and Noncompliance
2020-010	38	2018/2018	Inadequate Change Management Procedures	Significant Deficiency and Noncompliance
2020-011	39	New	Statutory Reporting Requirements	Significant Deficiency and Noncompliance
2020-012	41	New	Noncompliance with the Consumer Electronics Recycling Act	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS (Continued)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
2020-013	44	New	Statutory Task Force Requirements	Significant Deficiency and Noncompliance
2020-014	45	New	Noncompliance with Application and Permit Requirements	Significant Deficiency and Noncompliance
2020-015	48	New	Lack of Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2020-016	50	New	Lack of Adequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance
2020-017	52	New	Noncompliance with the Fiscal Control and Auditing Act	Significant Deficiency and Noncompliance
2020-018	53	New	Inadequate Disaster Recovery Planning and Testing	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	54	2018/2014	Inadequate Controls over Equipment
B	54	2018/2018	Lack of Controls over Contracts

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**SCHEDULE OF FINDINGS (Continued)**

**EXIT CONFERENCE**

The Agency waived an exit conference in a correspondence from John J. Kim, Director, on June 21, 2021. The responses to the recommendations were provided by Ellen Jennings-Fairfield, Chief Internal Auditor, in a correspondence dated June 28, 2021.



**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 compliance by the State of Illinois, Environmental Protection Agency (Agency) with the specified 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, 2020. Management of the Agency is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Agency 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 Agency 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 Agency 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 Agency 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 Agency on behalf of the State or held in trust by the Agency 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Agency complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Agency's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Agency during the two years ended June 30, 2020.

Specified Requirement C

As described in the accompanying Schedule of Findings as item 2020-001, the Agency had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirement described in the preceding paragraph, the Agency complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-002 through 2020-018.

The Agency's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Agency's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

**Internal Control Over Compliance**

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or

significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* 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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-002 through 2020-018 to be significant deficiencies.

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

The Agency's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Agency's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. 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 the Agency's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019, in Schedules 1 through 7 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Agency management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019, in Schedules 1 through 7. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 7 or the Analysis of Operations Section.

Chicago, Illinois  
June 29, 2021

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
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2020-001. **FINDING** (Inadequate Internal Controls over Census Data)

The Environmental Protection Agency (Agency) had not substantiated why student interns were paid on regular, as opposed to contractual, payroll vouchers and did not have reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate for the Water Revolving Fund (Fund).

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split between the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Agency's employees within the Fund are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- 1) The Agency had not performed an initial complete reconciliation of its census data recorded by SERS and CMS to its internal records to establish a base year of complete and accurate census data.
- 2) After establishing a base year, the Agency had not developed a process to annually obtain from SERS and CMS the incremental changes recorded by SERS and CMS in their census records and reconcile these changes back to the Agency's internal supporting records.
- 3) Seven of 35 (20%) employees tested were student interns. We reviewed the eligibility criteria for participation in SERS and CMS and determined SERS eligibility under the Illinois Pension Code (40 ILCS 5/14-103.05(a)) makes any person receiving a salary for personal services on a payroll voucher as opposed to a contractual payroll voucher, a member of SERS. For CMS' OPEB plan, we noted participation in OPEB is a derivative of an employee's

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eligibility to participate in SERS, as members of SERS participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (5 ILCS 375/3(b)). Also, we reviewed the Statewide Accounting Management System (SAMS) Manual (Procedures 11.50.30, 23.20.40, and 23.20.75) and noted contractual payroll vouchers for employees not eligible to participate in SERS and CMS are typically paid on a non-permanent basis pursuant to either a written or oral contract as opposed to compensation paid to the regular operating staff of an agency, regardless of how long the employee fills the position. In applying these definitions, we noted the Agency does not have documentation supporting its conclusion, why these student interns are eligible to be paid on a regular payroll voucher, which would then make the student interns eligible for pension and OPEB benefits, as opposed to a contractual payroll voucher.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the State Records Act (5 ILCS 160/8) requires the Agency make and preserve records containing adequate and proper documentation of its essential transactions to protect the legal and financial rights of the State and of persons directly affected by the Agency's activities. Finally, the Fiscal and Internal Auditing Act (30 ILCS 10/3001) requires the Agency establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Agency officials stated they have no procedures in place to use the SERS portal to verify information submitted through payroll and they are not aware of the need to reconcile.

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Failure to document the eligibility of student interns to be paid on regular payroll vouchers as opposed to contractual payroll vouchers could result in student interns improperly participating in SERS and CMS and earning postemployment benefits. In addition, failure to reconcile active members' census data reported to and held by SERS and CMS to the Agency's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the Agency's pension and OPEB balances, which could result in a misstatement of these amounts. (Finding Code No. 2020-001)

**RECOMMENDATION**

We recommend the Agency review the applicable laws, rules, and regulations that govern student intern payroll and document its conclusion on whether a regular or contractual payroll voucher should be used to pay its student interns.

Further, we recommend the Agency work with SERS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the Agency may limit the annual reconciliation to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

**AGENCY RESPONSE**

The Agency will implement a reconciliation process with the State Employees Retirement System (SERS) in accordance with guidance from the same. The Agency will evaluate whether it has a contractual relationship as opposed to a permanent and continuous employment relationship with student workers and maintain documentation of the conclusion. The Agency will pursue efforts with SERS, the Auditor General, and CMS to further clarify student workers payroll.

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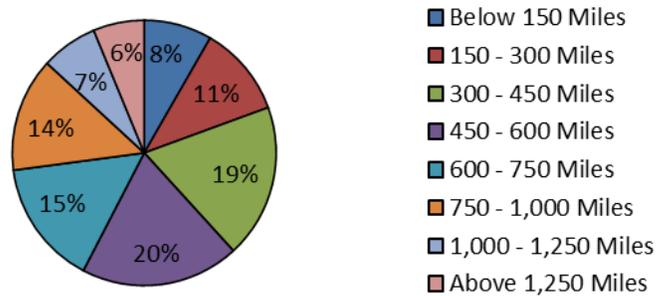
2020-002. **FINDING** (Inadequate Controls over State Vehicles)

The Environmental Protection Agency (Agency) did not exercise adequate internal controls over its automobiles. As of June 30, 2020, the Agency had 157 vehicles.

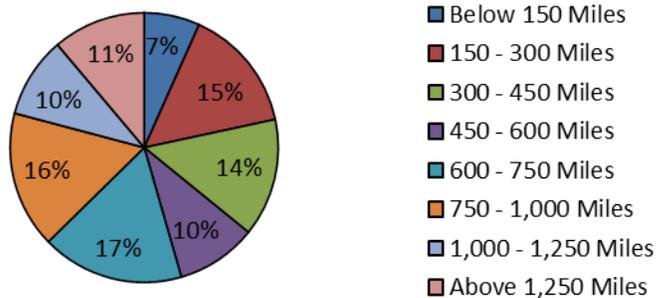
During testing, the auditors noted the following:

- The Agency had not performed an analysis of its automobiles to determine whether maintaining each vehicle could be justified as the most cost effective solution for the specific operational needs of the Agency. The auditors analyzed the total activity of the Agency’s 157 vehicles used during Fiscal Years 2019 and 2020. The Agency’s vehicles traveled between 23 and 33,489 miles during Fiscal Year 2019 and between 48 and 33,029 miles during Fiscal Year 2020, with the following charts showing the average monthly vehicle utilization:

**FY19 PERCENTAGE OF AGENCY VEHICLES  
 BY AVERAGE MILEAGE PER MONTH**



**FY20 PERCENTAGE OF AGENCY VEHICLES  
 BY AVERAGE MILEAGE PER MONTH**



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Further, we noted the following apparently underutilized vehicles during Fiscal Years 2019 and 2020:

Fiscal Year 2019

Year	Make	Odometer on 6/30/19	FY19 Total Usage	FY19 Average Monthly Usage
1998	FORD	75,190	250	21
2001	DODGE	123,763	868	72
2002	CHEVROLET	125,198	1,483	124
2002	FORD	102,873	318	27
2007	DODGE	149,769	1,612	134
2007	DODGE	207,380	125	10
2007	FORD	98,165	1,459	122
2007	FORD	29,562	973	81
2008	FORD	54,604	1,651	138
2008	FORD	100,387	1,204	100
2010	CHEVROLET	94,338	933	78
2011	CHEVROLET	25,297	994	83

Fiscal Year 2020

Year	Make	Odometer on 6/30/20	FY20 Total Usage	FY20 Average Monthly Usage
1998	FORD	75,475	285	34
2001	CHEVROLET	103,723	722	85
2002	CHEVROLET	126,085	887	104
2007	DODGE	207,452	72	8
2007	DODGE	210,783	253	30
2007	DODGE	150,342	573	67
2007	FORD	99,417	1,252	147
2008	TOYOTA	137,392	998	117
2010	CHEVROLET	94,789	451	53

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently and effectively. Good internal control over vehicles includes performing an economic break-even analysis and keeping vehicles when the vehicle can be used at or beyond that level, or when the Agency can justify why a less than economic break-even is necessary because there is no other alternative available to carry out the Agency’s mission.

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Additionally, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.620) requires the Agency to regularly survey its inventory to identify transferable equipment that is no longer needed and/or useful to the Agency and report it to the Property Control Division of the Department of Central Management Services (CMS).

Agency officials stated they believe the vehicles were adequately utilized for the Agency's needs, as some vehicles are equipped for specialized functions such as emergency response and environmental testing.

- Two of nine (22%) vehicle accident reports tested were not reported to CMS. Additionally, one of nine (11%) vehicle accident reports tested was submitted to the Agency Vehicle Coordinator two days late.

The Code (44 Ill. Admin. Code 5040.520) requires vehicle accidents be reported to law enforcement, the CMS Auto Liability Unit, and the agency on the vehicle accident form within seven calendar days or the driver and agency risk forfeiture of coverage under the State's auto liability plan. The Agency's Vehicle Accident Report policy, Chapter 9, Section 6, of the Employee Handbook requires a Motorist's Report of Illinois Vehicle Accident (Form SR-1) be completed in its entirety and submitted to the Agency Vehicle Coordinator no later than two days following an accident.

Agency officials stated the issues were due to oversight.

- The Agency did not ensure its vehicles were properly maintained during the examination period. The auditors reviewed the maintenance records for 37 vehicles and noted the following:
  - Ten (27%) vehicles tested did not have routine oil changes during the examination period.
  - Four (11%) vehicles tested received oil changes from 1,065 to 9,825 miles past the allowed oil change interval.
  - Ten (27%) vehicles tested did not receive tire rotations at the required intervals.
  - Seven (19%) vehicles tested did not undergo an annual inspection during the examination period.

The Code (44 Ill. Adm. Code 5040.410(a)) requires the Agency to have vehicles inspected at least once per year and to maintain vehicles in accordance with CMS schedules for the proper care and maintenance of

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vehicles. In addition, the Code (44 Ill. Adm. Code 5040.400) requires all State-owned or leased vehicles to undergo regular service and/or repair in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition.

Agency officials stated these exceptions were due to lack of monitoring to ensure the policies and procedures were being followed.

- The Agency did not ensure commuting miles reported by the employees were properly reported in the payroll. The auditors noted the following:
  - Eight of eight (100%) employees tested did not submit the Approval to Use a State Vehicle for Commuting form.
  - For three of eight (38%) employees tested, commuting miles did not agree with the fringe benefit values reported in the payroll during Fiscal Year 2020, resulting in an overstatement of reported fringe benefit payments for tax purposes totaling \$7.50 for two employees and an understatement totaling \$12 for one employee.

The Agency's Off-Duty Use of State-Owned Vehicle policy, Chapter 9, Section 7, of the Employee Handbook requires an employee who has met the conditions for taking home a pool vehicle, and was authorized by the employee's supervisor, to document the reason for the take home use of the pool vehicle on the Agency's form, *Approval to Use a State Vehicle*, and obtain the supervisor's signature on the form.

The Internal Revenue Services' Employer's Tax Guide to Fringe Benefits (Publication 15-B) states any commute an individual makes with an assigned vehicle is considered a fringe benefit and is to be valued at \$1.50 per one-way commute. Fringe benefits are to be included in the employee's wages for tax purposes.

Agency officials stated the discrepancies were due to employee error and oversight.

- The Agency did not exercise adequate control over the required annual certifications of licensure and automobile liability coverage form (certification form). Six of 22 (27%) employees tested did not have the Fiscal Year 2020 certification forms on file at the Agency.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee assigned to a specific vehicle owned or leased by the State on an ongoing basis affirm the driver is duly licensed and has liability insurance coverage extending

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to the vehicle when it is used for other than official State business. The certification must be filed during July of each calendar year or within 30 days of any new assignment of a vehicle, on an ongoing basis, whichever is later.

Agency officials stated the issue was due to oversight.

- The Agency did not timely and properly report vehicle assignments to CMS. The auditors noted the following:
  - Five of 14 (36%) employees assigned State vehicles were not reported on the Fiscal Year 2019 Annual Report on Individually Assigned Vehicles submitted to CMS.
  - The two changes (100%) to vehicle assignments during the examination period were not reported to CMS as required.

The Code (44 Ill. Adm. Code 5040.340) requires the Agency to report to CMS annually and when changes occur, the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, and the employee's headquarters and residence.

Agency officials stated the vehicle assignments were not reported to CMS due to oversight.

This finding was first reported during the period ended June 30, 2014. In the subsequent years, the Agency has been unsuccessful in implementing appropriate corrective action or procedures.

Failure to perform an analysis of the Agency's vehicles to determine whether maintaining each vehicle can be justified as the most cost effective solution for the specific operational needs of the Agency could result in the unnecessary use of State funds to acquire and maintain vehicles not necessary for operations. Failure to timely complete and submit accident reports could risk forfeiture of coverage under the Self-Insured Motor Vehicle Liability Plan. Failure to properly monitor vehicle maintenance could result in the State incurring added costs through additional repairs to, and reduced lives of, vehicles. Improper reporting of fringe benefits results in the inaccurate reporting of employee wages for tax purposes. Failure to timely obtain each driver's annual certification of licensure and automobile liability insurance coverage as required by State law could expose the Agency to unnecessary litigation risks. Failure to properly report vehicle assignments to CMS lessens government oversight for fleet efficiency and the accountability for State resources. (Finding Code No. 2020-002, 2018-001, 2016-001, 2014-001)

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**RECOMMENDATION**

We recommend the Agency:

- Perform an analysis of its automobiles to determine whether each vehicle can be justified as the most effective solution for the Agency’s specific operational needs.
- Monitor the submission of accident reports to ensure compliance with the rules.
- Review its internal controls over monitoring its fleet to ensure vehicles receive timely maintenance.
- Ensure fringe benefits are properly supported and accurately recorded in the payroll system to comply with laws and regulations.
- Review and enforce procedures over the timely filing of the required annual certifications of license and liability insurance coverage.
- Develop a monitoring process to ensure all employee vehicle assignments and changes are timely and properly reported to CMS.

**AGENCY RESPONSE**

The Agency agrees with the 2020-002 finding and has taken corrective measures by performing an in-depth analysis of the Agency’s vehicle fleet and its usage. Additionally, the Agency implemented the electronic Fleet Management System (FMS) on July 1, 2020, with built-in controls and alerts to monitor timely management functions and transparency of expenditures.

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2020-003. **FINDING** (Inadequate Controls over Accounts Receivable)

The Environmental Protection Agency (Agency) did not have adequate controls over the administration of its accounts receivable.

Excluding receivables from the Water Revolving Fund and the Environmental Protection Trust Fund, the Agency reported \$47.7 million in accounts receivable, of which \$9.8 million was over one year past due, as of June 30, 2020, and \$39.7 million, of which \$10.3 million was over one year past due, as of June 30, 2019.

During testing, the auditors noted the following:

- Three of 40 (8%) accounts receivable tested, totaling \$17,068, were over 30 days past due and the Agency did not send notification letters to reaffirm the debt. In addition, for two of 40 (5%) accounts receivable tested, totaling \$5,520, the Agency did not timely refer the accounts to the Office of Comptroller's (Comptroller) Offset System. The accounts were placed in the Comptroller's Offset System from 1,383 to 4,175 days after the due dates.

The Illinois State Collection Act of 1986 (Act) (30 ILCS 210/5(c-1)) and the Statewide Accounting Management System (SAMS) (Procedure 26.40.20) requires the Agency to place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System. In addition, the Act (30 ILCS 210/5(g)) requires the Agency to refer qualifying delinquent debt to the Department of Revenue's Debt Collection Bureau. The Agency's Accounts Receivable Management Policy and Guidance states that when a payment for an account receivable is past due ranging from 5-30 days past the initial due date, the Agency must send a minimum of one follow-up notice informing the debtor the debt is now past due and payment is required.

- One of 40 (3%) accounts receivable tested, totaling, \$56,565 was over 16 years past due and the Agency had not made active collection efforts on the account or referred it to the Comptroller's Offset System, the Department of Revenue's Debt Collection Bureau, or the Attorney General.

The Uncollected State Claims Act (30 ILCS 205/2(a)) requires the Agency, when it is unable to collect any claim or account receivable of \$1,000 or more due, request the Attorney General to certify the claim or account receivable to be uncollectible. The Act (30 ILCS 210/3) and SAMS (Procedure 26.40.10) require the Agency to pursue the collection of accounts or claims due and payable to the Agency through all reasonable and appropriate procedures.

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Agency officials stated, as they did during the prior engagement period, they did not have federal identification numbers and other information required to pursue collection or write-off action.

This finding was first reported during the period ended June 30, 2014. In the subsequent years, although the Agency has made some progress in addressing delinquent accounts receivables, problems with delinquent receivables persist.

Failure to timely refer receivables to the Comptroller's Offset System and to the Bureau increases the likelihood that past due amounts owed to the Agency will not be collected or the collection will be further delayed. Failure to report uncollectible accounts to the Attorney General results in the Agency not writing off accounts receivable balances and the corresponding allowance for doubtful accounts, resulting in an overstatement of these balances in the Agency's accounts receivable reports. Failure to make collection efforts increases the risk of loss of revenues. (Finding Code No. 2020-003, 2018-003, 2016-003, 2014-004)

**RECOMMENDATION**

We recommend the Agency pursue all reasonable and appropriate procedures to collect on outstanding debts as required by Agency policies, and State laws and regulations.

**AGENCY RESPONSE**

The Agency agrees with the 2020-003 finding and acknowledges the need to resolve the issues of collection and timing associated with receivables. The Agency will pursue updating and implementing policy and procedure related to accounts receivable. The Agency will endeavor to obtain federal identification numbers and other data needed to pursue timely collections and write-off of uncollectible receivables.

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2020-004. **FINDING** (Inadequate Controls over Personal Services)

The Environmental Protection Agency (Agency) failed to maintain proper controls over personal services.

During testing, auditors noted the following:

- Eight of 40 (20%) employees tested did not have performance evaluations for the evaluation period tested. Additionally, 22 of 40 (55%) employees tested had performance evaluations not completed within the required timeframe. The delinquencies ranged from one to 286 days late.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270(d)) requires the Agency to evaluate certified employees not less often than annually. Additionally, the Code (80 Ill. Admin. Code 302.270(b)) requires the Agency to conduct two evaluations for any employee serving a six month probationary period, one at the end of the third month of the employee's probationary period and another 15 days before the conclusion thereof.

Agency officials stated, as they did during the prior engagement period, they continue to face challenges in performing administrative functions as the structure of the Agency does not have enough management employees outside of the union to perform timely evaluations. In addition, performance evaluations have little impact on the majority of employees as 93% of the Agency's employees are in a bargaining unit and salary increases are not dependent upon performance.

- Five of 40 (13%) employee files tested had missing signed withholding authorizations for union dues.

The State Salary and Annuity Withholdings Act (5 ILCS 365/4) permits an employee to authorize the withholding of a portion of their salary for one or more purposes including payment of dues to any association. The Statewide Accounting Management System (SAMS) (Procedure 23.20.30) requires the employee to complete a Payroll Deduction Authorization form for these deductions.

Agency officials stated the missing payroll deduction authorization forms of the employees were due to the Agency having no procedures in place to gather documents for new hires when these staff members started.

- For two of 40 (5%) employee files tested, the employer's section of the Form I-9 was not completed and signed by the Agency's authorized representative.

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Federal Immigration Law (8 USC § 1324a) requires an employer to complete and maintain an I-9 form to verify an individual's eligibility for employment in the United States. The employer is required to examine evidence of identity and employment authorization of each new employee no later than three business days after the employee's first day of employment. The employer is required to document the hire date, their signature, and date of review of the Form I-9.

Agency officials stated the exceptions were due to oversight. Agency officials further stated the forms were completed on the first day of employment and submitted electronically for verification of eligibility; however, the forms were filed without being completed.

- One of 10 (10%) separated employees tested did not have an Employee Exit Checklist prepared. Additionally, for one of 10 (10%) separated employees tested, the Employee Exit Checklist was not properly completed.

The Agency's Employee Separation Policy (Policy) on Chapter 4, Section 12, of the Employee Handbook requires an employee who plans to separate from the Agency to notify his or her supervisor not less than 14 calendar days prior to the separation date. Upon notification, the supervisor will provide the employee with an Employee Exit Checklist, Employee Exit Payroll Information, and an Employee Exit Questionnaire. The Policy states it is mandatory for the employee to complete the exit checklist and exit payroll information.

Agency officials stated the issues were due to employee error.

- For one of 10 (10%) separated employees tested, the Agency did not properly calculate the accumulated payable personal leave which resulted in an underpayment of the employee's final pay totaling \$300.

The Agency's Leave and Vacation Policy, Chapter 7, Section 4, of the Employee Handbook, requires, a lump sum payment to be made for one-half of any unused personal leave upon death, retirement, or disability.

Agency officials stated the underpayment was due to employee error.

- For one of 40 (3%) employees tested, the Agency erroneously credited six hours of accrued vacation leave to an employee who transferred from another State agency.

The Agency's Leave and Vacation Policy, Chapter 7, Section 3, of the Employee Handbook, requires vacation time to be earned based upon the length

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of time of qualifying State service.

Agency officials stated this issue was an oversight.

- For two of eight (25%) employees tested who were on leaves of absence (LOA), the Agency did not pay the employer's share of group insurance for one and two semi-monthly pay periods.

The State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/10) requires the basic non-contributory coverage from the basic program of group health benefits to be continued for each employee not in pay status or on active service by reason of leave of absence due to illness or injury, authorized educational leave of absence or sabbatical leave, or military leave and shall continue until expiration of authorized leave and return to active service.

Agency officials stated they rely on the monthly reimbursement report provided by the Department of Central Management System, and there was no procedure in place to monitor the report for accuracy.

- For 12 of 40 (30%) employees tested, 20 requests for 16 hours of equivalent earned time (EET) and 60 hours of overtime were not properly approved by the supervisors. Documentation showed these requests were approved from two to 13 days after the overtime was worked or the request was submitted. In addition, for 14 of 40 (35%) employees tested, 30 requests for 149 hours of EET and 110 hours of overtime were submitted from two to 21 days after the overtime was worked.

The Agency's Overtime Policy, Chapter 6, Section 8, and the Agency's Equivalent Earned Time Policy, Chapter 6, Section 9, of the Employee Handbook, require prior approval from the appropriate Bureau, Division or Office head or designee.

Agency officials stated, as they did during the prior engagement, a verbal request or email discussion is held and approval is given in advance.

- The figures reported on the Agency Workforce Reports (Reports), filed during the examination period, did not agree to the supporting documentation provided. Discrepancies were noted on the data and statistical percentages reported for 13 of 16 (81%) employee groups in the 2018 Report and 12 of 16 (75%) employee groups in the 2019 Report. Additionally, the 2018 Report was submitted to the Office of the Secretary of State seven days late. Further, the Agency did not file with the Governor and the Office of the Secretary of State the corrected Fiscal Year 2016 and Fiscal Year 2017 Reports.

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The State Employment Records Act (Act) (5 ILCS 410 et seq.) requires State agencies to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Additionally, the Act requires State agencies file a copy of the report with the Office of the Secretary of State and the Governor by January 1 of each year. The Illinois State Auditing Act (30 ILCS 5/3-2.2) requires the Agency, within 30 days after release of the audit by the Auditor General, to prepare and file with the Governor and the Office of the Secretary of State corrected reports covering the periods affected by the noncompliance.

Agency officials stated, as they did during the prior engagement, the discrepancies were due to human error.

This finding was first reported during the period ended June 30, 1994. In the subsequent years, the Agency has been unsuccessful in implementing appropriate corrective action or procedures.

Performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. Delays in evaluation may cause certain probationary employees to become certified prior to formal review. Inadequate maintenance of employee personnel files may result in personnel and payroll related issues not being resolved timely due to the absence of supporting documents. Failure to maintain adequate employee payroll deduction records may result in inaccurate or unauthorized deductions. Failure to properly complete and maintain I-9 forms is noncompliance with the Code of Federal Regulations. Failure to ensure exit forms are prepared exposes the Agency to the risk of loss of State property, inappropriate expenditures, and unauthorized access to the Agency's network. Failure to maintain adequate controls over employee records increases the risk of incorrect accrual of leave days and payment to employees. Failure to ensure payment of the employer's share of group insurance for employees who are on unpaid LOA results in the Agency not paying its obligations. Failure to ensure overtime requests are timely submitted and properly approved in advance increases the risk the Agency will pay unnecessary personal service expenditures. Failure to file accurate information on the Agency Workforce Report (Report) prevents the appropriate oversight authorities from receiving relevant feedback and monitoring of programs and can decrease effectiveness of future decisions when accurate information is not available. Untimely submission of the Report is noncompliance with the State Employment Records Act, and the failure to submit corrected reports is a violation of the Illinois State Auditing Act. (Finding Code No. 2020-004, 2018-004, 2016-004, 2014-006, 12-2, 10-1, 08-3, 06-1, 04-2, 02-1, 00-1, 99-4, 98-5, 96-7, 94-9)

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**RECOMMENDATION**

We recommend the Agency:

- Take appropriate action to ensure performance evaluations are conducted annually and in a timely manner.
- Ensure personnel files contain all required documentation including payroll deduction and withholding forms and completed I-9 forms and obtain missing documents from the employees.
- Ensure accurate calculation of accrued leave and final pay and all exit forms are properly completed.
- Develop and implement procedures on monitoring of the monthly reimbursement reports to ensure the employer's share of group insurance is paid for employees who are on unpaid leave of absence.
- Ensure overtime requests are timely submitted, properly approved in advance, and pre-approval is documented and maintained.
- Strengthen its controls over the completion and review of the Agency Workforce Reports to ensure the report is accurate and filed timely.
- File corrected Agency Workforce Reports within 30 days of the examination release to comply with the Illinois State Auditing Act (30 ILCS 5/3-2.2).

**AGENCY RESPONSE**

The Agency agrees with the 2020-004 finding and auditors' recommendations.

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2020-005. **FINDING** (Inadequate Controls over Awards and Grants)

The Environmental Protection Agency (Agency) did not comply with the Grant Accountability and Transparency Act and the Illinois Administrative Code requirements for grant administration and monitoring.

The Agency expended over \$707 million (81%) and \$591 million (80%) for awards and grants of its total expenditures of approximately \$869 million and \$743 million during Fiscal Year 2019 and Fiscal Year 2020, respectively. The auditors sampled ten grant programs and selected 40 grant agreements totaling \$29,446,057 for testing. During testing, we noted the following:

- Forty-five of 249 (18%) progress reports tested were submitted to the Agency from 10 to 565 days late.
- Thirty-eight of 249 (15%) progress reports tested were not submitted to the Agency by the grantee.
- Eighteen of 249 (7%) progress reports tested did not have documentation of submission date by the grantee to the Agency; therefore, timeliness of submission could not be determined.
- Seventy-eight of 249 (31%) progress reports tested did not have evidence of a review by Agency personnel.
- Eight of 249 (3%) progress reports tested were reviewed by the Agency 35 days after the submission date by the grantee.
- For 29 of 40 (73%) grants agreements tested, the grantees were not in compliance with grant terms and conditions regarding monthly reports, and the Agency did not send notifications to the awardees that payments will be withheld for noncompliance of the grant agreement requirements.

No action was taken by the Agency to address the reporting deficiencies. The Grant Accountability and Transparency Act (GATA) (30 ILCS 708/45(g)) requires each State grantmaking agency to enhance its processes to monitor and address noncompliance with reporting requirements and with program performance standards. The monitoring process is required to include a plan for tracking and documenting performance-based contracting decisions.

In addition, the Agency did not have rules for addressing late financial and performance reports by grantees as required. The Illinois Administrative Code (Code) (44 Ill. Admin. Code 7000.80(f)) requires Agency rules to specify procedures for managing

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awardee submittal of required financial and performance reports including a reminder to the awardee in advance of reporting due dates. The Code further requires the Agency to withhold payments if a report is more than 15 business days past the due date.

Agency officials stated the deficiencies were due to oversight.

Failure to ensure that grantees timely submit the required reports and document the timely submission date and reviews of grantees' required reports by Agency personnel decreases the Agency's accountability over funds granted and increases the risk of noncompliance with the provisions of the grant agreements. Further, the untimely receipt of required reports inhibits the Agency's ability to effectively track project completeness and milestones. Failure to implement rules and the required procedures to address deficiencies in grantee reporting is noncompliance with GATA and the Illinois Administrative Code. As a result, funds could remain unspent, untimely recovered, or be utilized for activities other than the intended purpose without detection by the Agency. (Finding Code No. 2020-005, 2018-005)

**RECOMMENDATION**

We recommend the Agency strengthen its controls to ensure it timely reviews grantees' required reports and maintains documentation of those reviews. We also recommend the Agency implement rules and procedures to comply with the Grant Accountability and Transparency Act and the Illinois Administrative Code's requirements for grant monitoring and grant compliance enforcement.

**AGENCY RESPONSE**

The Agency agrees with the 2020-005 finding. The Agency will continue to emphasize the importance of timely and documented reviews of required reports to grant personnel. The Agency will continue to adopt rules and procedures as identified in the Grant Accountability and Transparency Act and the Illinois Administrative Code.

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2020-006. **FINDING** (Inadequate Controls over Monthly Reconciliations)

The Environmental Protection Agency (Agency) did not maintain adequate controls over its monthly obligations, expenditures, appropriations, and cash balance reconciliations.

During testing of monthly reconciliations between the Office of Comptroller (Comptroller) records and Agency records, the auditors noted the following:

- For the Monthly Appropriation Status Reports (SB01):
  - Eleven of 32 (34%) required monthly reconciliations were not performed during the engagement period.
  - Ten of 32 (31%) reconciliations did not contain documentation of the preparation date; therefore, the timeliness of preparation could not be determined. Further, there was no documentation of which employee prepared the reconciliations and performed the supervisory review.
- For the Monthly Cash Report (SB05):
  - Four of 24 (17%) required monthly reconciliations were not performed during the engagement period. All four SB05 reconciliations pertained to Fiscal Year 2019.
  - Five of 24 (21%) reconciliations did not contain documentation of the preparation date; therefore, the timeliness of preparation could not be determined. Further, there was no documentation of which employee prepared the reconciliations and performed the supervisory review.
- For the Monthly Agency Contract Report (SC14):
  - Eleven of 24 (46%) required monthly reconciliations were not performed during the engagement period.
  - Thirteen of 24 (54%) reconciliations did not contain the date the reconciliations were completed; therefore, the timeliness of preparation could not be determined. Further, there was no documentation of which employee prepared the reconciliations and performed the supervisory review.
- For the Monthly Obligation Activity Report (SC15):
  - Seventeen of 24 (71%) required monthly reconciliations were not performed during the engagement period.
  - Seven of 24 (29%) reconciliations did not contain the date the reconciliations were completed; therefore, the timeliness of preparation could not be determined. Further, there was no documentation of which employee prepared the reconciliations and performed the supervisory review.

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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 ensures these requirements are being satisfied.” This reconciliation must be completed within 60 days of the month end. Discrepancies must be reported to the Comptroller immediately for corrections.

Agency officials stated the reconciliations were not performed due to difficulties experienced in the Enterprise Resource Planning (ERP) System’s reporting capabilities. Agency officials also stated reconciliations were not dated due to oversight.

Failure to perform reconciliations increases the risk of undetected and/or unresolved discrepancies and impairs the Agency’s and the Comptroller’s abilities to timely take corrective action to ensure accurate accounting of Agency obligations, appropriations, and cash balances. Failure to document when reconciliations are performed does not provide sufficient evidence to determine the Agency’s compliance with SAMS requirements. (Finding Code No. 2020-006, 2018-006)

**RECOMMENDATION**

We recommend the Agency ensure monthly reconciliations of obligations, appropriations, and cash balances are performed and documentation of the timely completion and supervisory review of its reconciliations are maintained.

**AGENCY RESPONSE**

The Agency agrees with the 2020-006 finding. The Agency implemented procedures to ensure all monthly reconciliations are performed, signed, dated, and reviewed. The Agency will continue to implement updates as received from Statewide ERP Steady State Team on any new developments for the SC14 and SC15 reconciliation process.

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2020-007. **FINDING** (Inadequate Controls over Refunds and Agency Fee Imposition Reporting)

The Environmental Protection Agency (Agency) did not have adequate controls over its refunds and Agency Fee Imposition reporting.

During testing, the auditors noted the following:

- Ten of 37 (27%) refunds tested, totaling \$98,236, did not include documentation to support the date the refund was received. Therefore, timeliness of the deposit could not be determined.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Agency to keep proper books and detailed itemized account of all moneys received showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement and to deposit receipts collected into the State Treasury within a specific period of time, depending on the dollar amount of cash receipts on hand.

- The Agency did not accurately report fees collected on its Fiscal Year 2019 and Fiscal Year 2020 Agency Fee Imposition Reports (Report). Eleven of 41 (27%) fees on the Fiscal Year 2019 Report and nine of 44 (20%) fees on the FY 2020 Report did not agree to the Agency's records, resulting in an understatement of fees collected, totaling \$167,891 and \$83,324, respectively.

The State Comptroller Act (15 ILCS 405/16.2) and the Statewide Accounting Management System (Procedure 33.16.10) requires the Agency to submit the Agency Fee Imposition Report to the Office of Comptroller (Comptroller) by August 1 after end of each fiscal year. Good internal controls require the Agency to review all reports prepared from internal records for accuracy before submission.

Agency officials stated the issues noted were due to oversight.

Failure to document the timely deposit of funds collected could result in untimely deposits and reduce the amount available to pay current costs and increase the risk of loss of interest revenue. Failure to accurately report information regarding fees collected affects the accuracy and reliability of Statewide fee information reported to the General Assembly compiled by the Comptroller. (Finding Code No. 2020-007)

**RECOMMENDATION**

We recommend the Agency maintain documentation to support date of receipt of refunds. In addition, we recommend the Agency review and ensure fees reported on the Agency Fee Imposition Reports are accurate.

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**AGENCY RESPONSE**

The Agency agrees with the 2020-007 finding. The Agency has implemented new procedures to document the receipt date of refunds. The Agency will ensure all fees are accurately reported and the report reviewed prior to submission.

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2020-008. **FINDING** (Inadequate Controls over Voucher Processing)

The Environmental Protection Agency (Agency) did not exercise adequate controls over voucher processing.

During testing of invoice vouchers processed during the examination period, the auditors noted the following:

- Seventeen of 195 (9%) vouchers tested, totaling \$1,992,455, were approved from two to 144 days late.

The Illinois Administrative Code (74 Ill. Admin. Code 900.70) requires an Agency to approve proper bills or deny bills with defects, in whole or in part, within 30 days after receipt.

- Six of 195 (3%) vouchers tested, totaling \$73,760, were not coded with the proper detail object code.

The Statewide Accounting Management System (Procedure 11.10.50) states that the purpose of assigning a correct detail object code is to report expenditure information at a more refined level with common object.

- Two of eight (25%) operation of automotive equipment vouchers tested, totaling \$4,794, did not include documentation to support the vehicle's State license plate numbers. Therefore, the auditors could not determine if the gas purchases were for State vehicles in the Agency's vehicle listing.

The State Records Act (5 ILCS 160/8) requires the Agency make and preserve adequate and proper documentation of the essential transactions of the Agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Agency's activities. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency 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.

Agency officials stated the late approval of vouchers was due to a longer than normal review process working with the vendors on accuracy or questions, and both Agency staff and vendors were working remotely due to COVID-19. Agency officials stated the other deficiencies were due to error.

Failure to exercise adequate controls over voucher processing resulted in noncompliance with State laws, rules and regulations and increases the likelihood that errors and irregularities could occur and not be detected in a timely manner by

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employees in the normal course of performing their assigned duties. Delays in the submission and approval of vouchers may result in untimely and inaccurate information on Agency obligations. Inaccurate detail object codes reduce the overall control over expenditures. Inadequate controls over operation of automotive equipment vouchers may result in payments of unauthorized expenditures, and inefficient use of State resources. (Finding Code No. 2020-008, 2018-008)

**RECOMMENDATION**

We recommend the Agency strengthen its controls over voucher processing to provide assurance that vouchers are timely approved and properly coded. We further recommend the Agency ensure documentation supporting operation of automotive equipment purchases is maintained.

**AGENCY RESPONSE**

The Agency agrees with the 2020-008 finding. The Agency will continue to work on processing vouchers timely and review the Statewide Accounting Management System manual for proper detail object codes. The Agency will ensure all license plate numbers are included to support automotive gas purchases.

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2020-009. **FINDING** (Noncompliance with Statutory Requirements in Providing Public Notices and Administrative Citation Warning Notice)

The Environmental Protection Agency (Agency) did not ensure it issued the proper press release and notice of the action for enforcement in relation to the ownership or operation of a community water system. Additionally, the Agency failed to issue and serve an administrative citation warning notice to the person in violation of the Environmental Protection Act (Act).

During testing of statutory mandates, we noted:

- On April 8, 2020, the State’s Attorney General, at the request of the Agency, filed a court order to restrain a substantial danger to public health and welfare due to the arsenic contamination of a community water supply system. The court order required the owner and operator of the community water supply system to immediately: (1) distribute bottled water to its consumers for drinking purposes; (2) submit to the Agency a detailed plan for bringing public water system (PWS) into compliance with the arsenic maximum contamination level (MCL); (3) continue quarterly monitoring for arsenic, with analysis performed by an accredited laboratory; (4) report all monitoring results to the Agency; and (5) provide public notice to the PWS consumers every three months as long as violations of the arsenic MCL persist.

The auditors noted the Agency did not provide the public notice of the action by issuing a press release and posting the press release on the Agency’s website as required. Additionally, the Agency did not provide the notice of the action to the owner and the operator of the community water system and the owners and operators of all connected water systems.

The Act (415 ILCS 5/18.1(a)) requires, for any action the Agency refers as a matter for enforcement under Section 43 of the Act in relation to the ownership or operation of a community water system, the Agency shall, within two days after the action, provide public notice of the action by issuing a press release and posting the press release on the Agency’s website. Additionally, the Act (415 ILCS 5/18.1(b)) requires the Agency, within five days after the occurrence of such action, to provide notice of the action to the owner and the operator of the community water system and the owners and operators of all connected community water systems. The notice must be printed on Agency letterhead and describe the action being taken and the basis for the action.

The Act (415 ILCS 5/43(a)) also states in circumstances of substantial danger to the environment or to the public health or persons or to the welfare of persons where such dangers is to the livelihood of such persons, the State’s

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Attorney or Attorney General, upon request of the Agency or on his own motion, may institute a civil action for an immediate injunction to halt any discharge or other activity causing or contributing to the danger or to require such other action as may be necessary.

Agency officials stated there was not a formal letter issued by the Agency within five days, but the community water supply system owner received notice of the court order within two days via communication from the Attorney General's Office who was representing the Agency in the enforcement action.

- The Agency inspects used tire storage sites and used tire disposal sites in accordance with Title XIV (Used Tires) of the Act. If violations of Title XIV are identified during inspections, the Agency issues a written warning notice to the persons for the violations. The auditors noted, for one of 40 (3%) administrative citation warning notices (ACWN) tested, the Agency did not issue and serve the ACWN.

The Act (415 ILCS 5/55.5) requires the Agency to investigate alleged violations of Title XIV, or of any regulation promulgated hereunder, or of any approval granted by the Agency, and may cause such other investigations to be made as it may deem advisable. If the investigation disclosed violations, the Act requires the Agency or unit of local government to issue and serve upon the person complained against a written warning notice informing such person that the Agency or unit of local government intends to take action. The written warning shall specify the alleged violation, describe the corrective action which should be taken, and provide a period of 30 days in which one of the following response actions be taken by such person: (1) initiation and completion of the corrective action, and notification of the Agency or unit of local government in writing that such action has been taken; or (2) notification of the Agency or unit of local government in writing that corrective action will be taken and completed within a period of 45 days from the date of issuance of the warning notice.

Agency officials stated the failure to send and serve the ACWN was an oversight.

Failure to issue and post the press release on the Agency's website, notify the owner and the operator of the community water system and the owners and operators of all connected community water systems does not achieve the legislative intent of the Act to ensure the information is distributed as required to facilitate the protection of the public health, safety and welfare of citizens. Failure to issue the administrative citation warning notices for the tire disposal and storage violations could result in corrective action not taking place to address the violation. (Finding Code No. 2020-009, 2018-009)

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**RECOMMENDATION**

We recommend the Agency:

- ensure the notice of action is provided to the owner and operator of the community water system, and to the owners and operators of all connected community water systems;
- comply with the Act by ensuring the issuance of press releases and posting to its website when required; and
- issue and serve the ACWN to persons in violation of the Title XIV (Used Tires) of the Act, as required by the statute.

**AGENCY RESPONSE**

The Agency agrees with the 2020-009 finding and will pursue the audit recommendations.

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2020-010. **FINDING** (Inadequate Change Management Procedures)

The Environmental Protection Agency (Agency) did not have adequate change management procedures.

The Agency had several critical and/or financially sensitive systems including, among others, the Program Reporting System; the Cash Management System; the Integrated Comprehensive Environmental Information Management System; and the Lab Fee Billing System for meeting its mission objectives.

During testing, we noted the Agency had not established formal change management procedures. Additionally, during our testing of five of five (100%) changes, we noted they did not have evidence of testing and approval prior to deployment.

Agency officials indicated they did not believe formal change management procedures were required and thought it was the Department of Innovation and Technology's responsibility.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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. Additionally, generally accepted information technology guidance, including the National Institute of Standards and Technology endorses the implementation of suitable change management procedures to control changes to computer systems.

Effective change management procedures reduce the risk of unauthorized, improper, or erroneous changes to computer systems. (Finding Code No. 2020-010, 2018-010)

**RECOMMENDATION**

We recommend the Agency establish formal change management procedures. These procedures should include formal procedures for moving changes into the production environment, as well as testing documentation requirements.

**AGENCY RESPONSE**

The Agency agrees formal change management procedures are needed to move changes into production and will implement any additional Agency specific complementary controls lacking in the Department of Innovation and Technology's Standardized Change Management Methodology.

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2020-011. **FINDING** (Statutory Reporting Requirements)

The Environmental Protection Agency (Agency) did not comply with reporting requirements mandated by the Solid Waste Site Operator Certification Law (Law) and the Environmental Protection Act (Act).

During testing of statutory mandates, we noted:

- The Agency did not prepare, publicly announce, and publish a report of summary statistical information relating to new and renewal certification applications during the preceding calendar year. The Law (225 ILCS 230/1005-1(d)) requires the Agency, no later than May 1 of each year, to publish a report showing, at a minimum the following:
  - a) the number of applicants for a new or renewal certification under this Act within the previous calendar year;
  - b) the number of applicants for a new or renewal certification under this Act within the previous calendar year who had any criminal conviction;
  - c) the number of applicants for a new or renewal certification under this Act in the previous calendar year who were granted a license;
  - d) the number of applicants for a new or renewal certification with a criminal conviction who were granted certification under this Act within the previous calendar year;
  - e) the number of applicants for a new or renewal certification under this Act within the previous calendar year who were denied certification; and,
  - f) the number of applicants for a new or renewal certification with a criminal conviction who were denied certification under this Act in the previous calendar year in whole or in part because of a prior conviction.

Agency officials indicated they were not aware of the change in the Law.

- The Agency submitted the 2018-2019 Used Tire Program Biennial Report to the Governor and General Assembly on August 12, 2020, 224 days late. The Act (415 ILCS 5/55.6(d)) requires the Agency to biennially report by January 1 of its activities relating to the Used Tire Management Fund, to the Governor and the General Assembly.

Agency officials indicated the delay was due to competing priorities.

Failure to carry out these mandated duties is noncompliance with the Law and Act and lessens governmental oversight and accountability. (Finding Code No. 2020-011)

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**RECOMMENDATION**

We recommend the Agency prepare, publicly announce, and publish a report of the summary statistical information to comply with the Law. We also recommend the Agency ensure the Used Tire Program Biennial Report is timely prepared and submitted to the Governor and General Assembly.

**AGENCY RESPONSE**

The Agency agrees with the 2020-011 finding and will pursue the audit recommendations.

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2020-012. **FINDING** (Noncompliance with the Consumer Electronics Recycling Act)

The Environmental Protection Agency (Agency) did not comply with the Consumer Electronics Recycling Act (Act).

During our testing, we noted the following:

- The Agency provided the statement to each manufacturer clearinghouse of the unadjusted total proportional responsibility and adjusted total proportional responsibility of each of its participating manufacturers for program years 2019 and 2020 on December 27, 2018 and December 18, 2019, 56 and 47 days late, respectively. The Act (415 ILCS 151/1-84.5(d)) requires the Agency by November 1, 2018 and each November 1 thereafter, to provide each manufacturer clearinghouse with a statement of the unadjusted total proportional responsibility and adjusted total proportional responsibility of each of its participating manufacturers for the upcoming program year. Additionally, the Act (415 ILCS 151/1-84(b)-(c)) requires, by March 1, 2018 and March 1, 2019, each manufacturer clearinghouse to provide the Agency with a statement of the return share for each covered electronic device (CED) category for program years 2019 and 2020, respectively. If a manufacturer clearinghouse submits to the Agency a manufacturer e-waste program plan, then the manufacturer clearinghouse shall include in the plan a list of manufacturers that have agreed to participate in the manufacturer clearinghouse for the upcoming program year.

Agency officials stated the proportional collection share information for individual manufacturers that participate in the clearinghouse is derived from (1) manufacturer collection information, to be submitted by March 1 each year; (2) historic collection information included in the clearinghouse's annual report, also submitted by March 1 of each year; and (3) the list of manufacturers that participate in the clearinghouse. The clearinghouse did not yet exist on March 1, 2018; thus collection information was not submitted to the Agency. In addition, during 2018 and 2019, the clearinghouse did not have an approvable program plan, which includes the roster of participating manufacturers until December 2018 and December 2019, respectively. The appropriate allocation formulae were applied when the program plans were implemented, as reflected in the clearinghouse's respective annual reports.

- The Agency did not receive all required Collector's Electronic Products Collection and Transportation Reports and recycler registrations by the required deadlines. These information are inputs to the proportional collection share information that the Agency is required to provide. During testing, we noted:
  - Six of 20 (30%) collectors tested did not submit the Collector's Electronic

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Products Collection and Transportation Report (Report). Additionally, six of 20 (30%) collectors tested submitted the Report to the Agency from 185 to 206 days late. The Act (415 ILCS 151/1-45(d)) requires, by March 1, 2020 and every March thereafter, each collector that operates a program collection site or one-day collection event to report to the Agency and to the manufacturer e-waste program the total weight, by CED category, of residential CEDs transported from the program collection site or one-day collection event during the previous program year.

Agency officials stated the date in the mandate is an obligation of the collection site and not the Agency.

- For two of 15 (13%) recycler registrations tested, the Agency received the registrations late. The delay ranged from 16 to 43 days. The Act (415 ILCS 151/1-40(a)) requires, by January 1, 2019 and by January 1 of each year thereafter, each recycler to register with the Agency by (i) submitting to the Agency a \$3,000 registration fee and (ii) completing and submitting to the Agency the registration form prescribed by the Agency which must include, without limitation, the address of each location where the recycler manages residential covered electronic devices (CEDs) collected through a manufacturer e-waste program and the required certification.

Agency officials stated the Act establishes an affirmative duty on recyclers to register on or before January 1 of the relevant program year but does not limit the Agency's ability to accept late submission.

Failure to carry out these mandated duties is noncompliance with the Act and does not achieve the legislative intent of the Act to further the interest of the State in the proper management of obsolete consumer electronic products by setting forth procedures by which the recycling and processing for reuse of covered electronic devices will be accomplished by manufacturers for those counties and municipalities that wish to opt-in to electronic product manufacturer-run recycling and processing programs that are approved and overseen by the Agency. (Finding Code No. 2020-012)

**RECOMMENDATION**

We recommend the Agency monitor the collection of Collector's Electronic Products Collection and Transportation Report and recyclers registration to ensure information are obtained for the timely submission of the unadjusted total proportional responsibility and adjusted total proportional responsibility of each of its participating manufacturers and to comply with the Act.

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**AGENCY RESPONSE**

The Agency maintains that the statute requires third parties to report certain information to the Agency by stated deadlines; the noncompliance cited is on the part of the third parties, not the Agency. The Agency cannot ensure timely action of other parties and has no authority to require them to proactively comply with the statute. The Agency only has authority to respond to non-compliance (i.e., non-action) via enforcement, see Act (415 ILCS 151/1-55). The State’s Attorneys and the Attorney General likewise are also limited to only responding to non-compliance once it has occurred, and do not have authority to require proactive compliance by other parties, see Act (415 ILCS 151/1-50). However, the Agency will explore additional methods of increasing compliance rates of third parties.

**AUDITORS’ COMMENT**

The Agency should monitor the submission of Reports and registrations as these contain information that are inputs to the proportional collection share information that the Agency is required to provide within a specified timeframe.

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2020-013. **FINDING** (Statutory Task Force Requirements)

The Environmental Protection Agency (Agency) did not comply with task force requirements mandated by State law.

The Agency is required by State law to ensure the composition of certain task forces as defined. Our testing noted the Agency failed to abide by the following statutory task force requirements during the examination period:

- The Environmental Protection Act (Act) (415 ILCS 5/56.8) requires the Director of the Agency to appoint a Pharmaceutical Disposal Task Force composed of 10 members to coordinate a Statewide public information campaign to highlight the benefits of and opportunities to properly dispose of pharmaceutical products. The Act establishes the membership composition of the Pharmaceutical Disposal Task Force. As of June 30, 2020, the Pharmaceutical Disposal Task Force has not been created.
- The Consumer Electronics Recycling Act (415 ILCS 151/1-85) requires the Director of the Agency to appoint an Advisory Electronics Task Force composed of 10 members responsible for submitting to the Agency for posting on its website, a list of agreed-to best practices to be used at program collection sites and one-day collection events. As of June 30, 2020, the Advisory Electronics Task Force has not been created.

Agency officials stated the candidates to serve on the Pharmaceutical Disposal Task Force and Advisory Electronics Recycling Task Force have been identified and the Agency is working with the Office of the Governor to finalize the appointments.

Failure to create the task forces and carry out mandated duties required by State laws does not achieve the legislative intent of the affected programs. (Finding Code No. 2020-013)

**RECOMMENDATION**

We recommend the Agency continue to work with the Office of the Governor to finalize the appointments to the task forces.

**AGENCY RESPONSE**

The Agency agrees with the 2020-013 finding and will pursue the audit recommendations.

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2020-014. **FINDING** (Noncompliance with Application and Permit Requirements)

The Environmental Protection Agency (Agency) did not ensure all applications for permits, beneficial use determination, and remediation costs for tax credit complied with the statutory requirements before permits and approvals were issued.

During testing of statutory mandates, the auditors noted the following:

- For two of four (50%) permit applications tested, for the development or construction of composting facility, the Agency did not maintain a record of the public notice required prior to issuance of the permit. Additionally, for one of the permit applications tested, the Agency did not maintain a record of the notice to the owners of all real property located within 250 feet of the site of the proposed facility.

The Environmental Protection Act (Act) (415 ILCS 5/22.26) requires the Agency to not issue a development or construction permit for any composting facility unless the applicant has given notice (1) in person or by mail to the members of the General Assembly from the legislative district in which the proposed facility is located, (2) by registered or certified mail to the owners of all real property located within 250 feet of the site of the proposed facility, and (3) to the general public by publication in a newspaper of general circulation in the county in which the proposed facility is located.

- For one of 12 (8%) beneficial use determination application tested, the Agency did not maintain a record of the evaluation of the applicant's prior experience in asphalt shingle recycling operations before the beneficial use determination was issued.

The Act (415 ILCS 5/22.54(j)) requires the Agency, before issuing a beneficial use determination, to conduct an evaluation of the applicant's prior experience in asphalt shingle recycling operations. The Agency may deny such a beneficial use determination if applicant, or any employee or officer of the applicant, has a history of any one or more of the following related to the operation of asphalt shingle recycling operation facilities or sites: (1) repeated violations of federal, State, or local laws, rules, regulations, standards, or ordinances; (2) conviction in a court of this State or another state of any crime that is a felony under the laws of this State; (3) conviction in a federal court of any crime that is a felony under federal law; (4) conviction in a court of this State or another state, or in a federal court, of forgery, official misconduct, bribery, perjury, or knowingly submitting false information under any environmental law, rule, regulation, or permit term or condition; or (5) gross carelessness or incompetence in the handling, storing, processing, transporting, disposing, or recycling of asphalt shingles.

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- The one applicant (100%) for a River Edge Redevelopment Zone Site Remediation Tax Credit received by the Agency during the engagement period did not include a certification from the Illinois Department of Commerce and Economic Opportunity (DCEO) that the site is an enterprise zone. Additionally, the Agency approved the application 14 days late.

The Act (415 ILCS 5/58.14a) requires the Agency to approve, disapprove, or modify the remediation costs submitted by the applicant within 60 days after receipt by the Agency of an application meeting the requirements. The application must be on forms prescribed and provided by the Agency and at a minimum, must include the following: (1) information identifying the Remediation Applicant, the site for which the tax credit is being sought, and the date of acceptance of the site into the Site Remediation Program; (2) a copy of the No Further Remediation Letter; (3) a demonstration that the release of the regulated substances of concern for which the No Further Remediation Letter was issued were not caused or contributed to in any material respect by the Remediation Applicant; (4) an itemization and documentation, including receipts, of the remediation costs incurred; (5) a demonstration that the costs incurred are remediation costs; (6) a demonstration that the costs submitted for review were incurred by the Remediation Applicant who received the No Further Remediation Letter; (7) an application fee and, if applicable, certification from the Department of Commerce and Economic Opportunity that the site is located in a River Edge Redevelopment Zone.

Agency officials stated the notices and evaluation were misfiled. For the River Edge Redevelopment Zone Tax Credit application, Agency officials stated DCEO never provided the required certification and the Agency verified through other means that the site was located in an enterprise zone; therefore, the review was delayed due to a lack of a complete application.

Failure to maintain and obtain documentation demonstrating the necessary requirements were satisfied prior to issuance of the permit and the approval of beneficial use determination and remediation costs for the tax credit could result in the Agency's inability to justify issuance of permits or approvals of the beneficial use determination to qualified applicants or support its decisions in relation to the issued permits and applications. (Finding Code No. 2020-014)

**RECOMMENDATION**

We recommend the Agency strengthen its controls to ensure records containing adequate and proper documentation of its permit, beneficial use determination, and remediation costs application processes are maintained.

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**AGENCY RESPONSE**

The Agency agrees with the 2020-014 finding and will pursue the audit recommendations.

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2020-015. **FINDING** (Lack of Cybersecurity Programs and Practices)

The Environmental Protection Agency (Agency) has not implemented adequate practices and controls to protect confidential information.

It is the mission of the Agency to “safeguard environmental quality, consistent with the social and economic needs of the State, so as to protect health, welfare, property and the quality of life.” As a result of their mission, the Agency maintains large volumes of confidential information including names, addresses, and social security numbers.

The Illinois State Auditing Act (30 ILCS 5/3-24) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Agency’s cybersecurity program, practices, and control of confidential information, we noted the Agency had not:

- Ensured an appropriate security structure, including responsibilities over cybersecurity, had been established to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a formal security program (policies and procedures) to ensure its resources and data were adequately protected.
- Completed a formal comprehensive risk assessment of its computing resources to identify confidential or personal information to ensure such information is protected from unauthorized disclosure.
- Classified its data to identify and ensure adequate protection of information. Additionally, the Agency had not ensured all confidential information was adequately safeguarded through encryption or redaction.
- Established a policy for ensuring electronic media is adequately sanitized prior to disposal.
- Established a formal policy for granting access to systems and applications, including procedures for documenting access requests and approvals. Our testing noted one of two (50%) users had excessive access rights to an application.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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. Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well managed controls to protect computer systems and data.

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Agency officials indicated the weaknesses noted were due to lack of clarity with regards to cybersecurity responsibilities between the Department of Innovation and Technology and the Agency.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities which ultimately leads to the Agency's volumes of personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2020-015)

**RECOMMENDATION**

We recommend the Agency:

- Establish an appropriate security structure, including responsibilities over cybersecurity to manage and monitor the regulatory, legal, environmental and operational requirements.
- Develop a formal security program (policies and procedures) to ensure its resources and data are adequately protected.
- Complete a formal comprehensive risk assessment of its computing resources to identify confidential or personal information to ensure such information is protected from unauthorized disclosure.
- Classify its data to identify and ensure adequate protection of information. Additionally, the Agency should ensure all confidential is adequately safeguarded through encryption or redaction.
- Establish a policy for ensuring electronic media is adequately sanitized prior to disposal.
- Establish access provisioning procedures to ensure requested access is adequately documented and approved and subsequently removed when no longer needed. Additionally, the Agency should review access rights on a periodic basis to ensure access is appropriate.

**AGENCY RESPONSE**

The Agency agrees with the 2020-015 finding and will pursue the audit recommendations. The Agency will also implement additional Agency specific complementary controls found lacking in the Department of Innovation and Technology's Standardized Policies and Procedures of which State Agencies are required to follow.

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2020-016. **FINDING** (Lack of Adequate Controls over the Review of Internal Controls for Service Providers)

The Environmental Protection Agency (Agency) did not obtain or conduct timely independent internal control reviews over its service providers.

We requested the Agency provide a population of service providers utilized in order to determine if the Agency had reviewed the internal controls over the service providers. However, the Agency was unable to provide a population.

Due to these conditions, we were unable to conclude the Agency's records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205). Even given the limitations noted above, we identified two service providers and conducted testing.

The Agency utilizes two service providers; one service provider for its Loans and Grants Tracking System (LGTS), a financial system which maintains information for loans and grants, and another service provider for processing loan payments.

During our testing of the two services providers, for one (50%) service provider we noted the Agency had not:

- Obtained and documented its review of the System and Organization Control (SOC) report;
- Monitored and documented the operation of the Complementary User Entity Controls (CUECs) relevant to the Agency's operations;
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control; and,
- Ensured a requirement for an independent review to be completed within the contract between the Agency and service provider.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that 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 to maintain accountability over the State's resources.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such

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assurance may be obtained via System and Organization Control reports or independent reviews.

Agency officials indicated the weaknesses were due to other priorities.

Without maintaining a complete list of service providers, the Agency is unable to ensure their information resources are adequately safeguarded. Additionally, without obtaining and reviewing a SOC report or another form of independent internal controls review, the Agency does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2020-016)

**RECOMMENDATION**

We recommend the Agency implement controls to identify all service providers and determine and document if a review of internal controls is required. If required, the Agency should:

- Obtain SOC reports or (perform independent reviews) of internal controls where necessary annually.
- Monitor and document the operation of the CUECs relevant to the Agency's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Agency, and any compensating controls.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

**AGENCY RESPONSE**

The Agency agrees with the 2020-016 finding and will pursue the audit recommendations.

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2020-017. **FINDING** (Noncompliance with the Fiscal Control and Auditing Act)

The Environmental Protection Agency (Agency) did not fully comply with the Fiscal Control and Internal Auditing Act (Act).

During testing, the auditors noted the Agency Loan and Grant Tracking System migrated from an access database to an online application in late 2019; however, the Agency's Office of Internal Audit did not review the design of the system modifications before its migration.

The Act (30 ILCS 10/2003) requires the Agency's internal audit program to include reviews of the design of major new electronic data processing systems and major modifications of those systems before installation to insure the systems provide for adequate audit trails and accountability; and special audits of operations, procedures, programs, electronic data processing systems, and activities as directed by the Agency's Director.

Agency officials indicated the lack of management's directive and approval to conduct the review resulted in the review not being conducted.

Failure to review the design of major new electronic data processing systems and major modifications before installation may result in weaknesses in internal controls and flaws in the system not being timely detected. (Finding Code No. 2020-017)

**RECOMMENDATION**

We recommend the Agency review major modifications of its electronic data processing systems before installation to comply with the Act.

**AGENCY RESPONSE**

The Agency agrees with the 2020-017 finding and recommendations and has taken corrective action to comply with the Act (30 ILCS 10/2003).

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2020-018. **FINDING** (Inadequate Disaster Recovery Planning and Testing)

The Environmental Protection Agency (Agency) had not updated its Disaster Recovery Plan (Plan) to reflect their current environment and had not performed recovery testing.

The Agency had several critical and/or financially sensitive systems including, among others, the Program Reporting System; the Cash Management System; and the Integrated Comprehensive Environmental Information Management System for meeting its mission objectives.

During testing, we noted the Agency had not updated its Plan (last revised in 2017) to reflect the current environment and did not performed disaster recovery testing during the examination period.

Generally accepted Information technology guidance, including the National Institute of Standards and Technology and Governmental Accountability Office, endorse the development of a current, formal and tested disaster recovery plan.

Agency officials indicated they are in the process of updating the Plan therefore testing had not been performed. Agency officials also indicated the Plan had not been updated due to other priorities.

Without an adequately documented and tested contingency plan, the Agency cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimizing the impact associated with a disaster. (Finding Code No. 2020-018)

**RECOMMENDATION**

We recommend the Agency update its Disaster Recovery Plan to reflect the current environment. Additionally, the Plan should be reviewed and updated at least annually. Once updated, the Agency should ensure the Plan is tested at least annually.

**AGENCY RESPONSE**

The Agency agrees the testing of the Disaster Recovery Plan should be performed and updates to the plan should be performed to reflect current environment. The Agency has only Stage 2 critical systems identified in their Disaster Recovery Plan on file with the Department of Innovation and Technology (DoIT). Stage 2 systems require testing every three years. The Agency staff must initiate and schedule the Disaster Recovery testing with DoIT. The last Disaster Recovery testing was in 2017. COVID interfered with the Agency planned testing.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2020

**A. FINDING (Inadequate Controls over Equipment)**

During the prior engagement period, the Environmental Protection Agency (Agency) did not maintain adequate controls over equipment. Specifically, equipment additions and deletions were not timely recorded, property records were not updated to reflect current location of equipment, and there were obsolete and equipment items that were unable to be located. Additionally, the Agency did not accurately report depreciation expenses.

During the current engagement period, our sample testing showed the Agency timely and properly recorded its equipment and depreciation expenses. Our sample testing also did not disclose instances of obsolete equipment or equipment that was unable to be located. (Finding Code No. 2018-002, 2016-002, 2014-002)

**B. FINDING (Lack of Controls over Contracts)**

During the prior engagement period, the Agency did not maintain adequate controls over contracts to ensure they were timely filed, properly approved, and accurately reported.

During the current engagement period, our sample testing disclosed contracts were timely filed, properly approved, and accurately reported. (Finding Code No. 2018-007)

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
Public Acts 101-0007 and 101-0029						
<b>FISCAL YEAR 2020</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Motor Fuel Tax Fund - 012</b>						
Administration	\$ 23,000,000	\$ 23,000,000	\$ -	\$ 23,000,000	\$ -	\$ -
Subtotal, Fund 012	\$ 23,000,000	\$ 23,000,000	\$ -	\$ 23,000,000	\$ -	\$ -
<b>U.S. Environmental Protection Fund - 065</b>						
Administration	\$ 3,281,600	\$ 63,109	\$ 5,046	\$ 68,155	\$ -	\$ 3,213,445
Air Pollution Control	16,887,300	8,187,428	1,298,589	9,486,017	-	7,401,283
Land Pollution Control	20,159,900	9,138,885	477,910	9,616,795	-	10,543,105
Bureau of Water	23,860,300	9,742,217	2,459,474	12,201,691	-	11,658,609
Subtotal, Fund 065	\$ 64,189,100	\$ 27,131,639	\$ 4,241,019	\$ 31,372,658	\$ -	\$ 32,816,442
<b>Underground Storage Tank Fund - 072</b>						
Administration	\$ 617,900	\$ 208,339	\$ -	\$ 208,339	\$ -	\$ 409,561
Land Pollution Control	51,900,000	20,535,636	6,290,539	26,826,175	-	25,073,825
Pollution Control Board	1,621,100	1,356,724	-	1,356,724	-	264,376
Subtotal, Fund 072	\$ 54,139,000	\$ 22,100,699	\$ 6,290,539	\$ 28,391,238	\$ -	\$ 25,747,762
<b>EPA Special State Projects Trust Fund - 074</b>						
Administration	\$ 1,450,000	\$ 217,712	\$ -	\$ 217,712	\$ -	\$ 1,232,288
Subtotal, Fund 074	\$ 1,450,000	\$ 217,712	\$ -	\$ 217,712	\$ -	\$ 1,232,288
<b>Solid Waste Management Fund - 078</b>						
Administration	\$ 1,504,000	\$ 1,347,148	\$ 25,910	\$ 1,373,058	\$ -	\$ 130,942
Land Pollution Control	15,765,500	9,746,509	697,904	10,444,413	-	5,321,087
Subtotal, Fund 078	\$ 17,269,500	\$ 11,093,657	\$ 723,814	\$ 11,817,471	\$ -	\$ 5,452,029
<b>Subtitle D Management Fund - 089</b>						
Administration	\$ 197,300	\$ 118,085	\$ -	\$ 118,085	\$ -	\$ 79,215
Land Pollution Control	2,230,800	1,570,517	14,964	1,585,481	-	645,319
Subtotal, Fund 089	\$ 2,428,100	\$ 1,688,602	\$ 14,964	\$ 1,703,566	\$ -	\$ 724,534

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
Public Acts 101-0007 and 101-0029						
<b>FISCAL YEAR 2020</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Clean Air Act (CAA) Permit Fund - 091</b>						
Administration	\$ 1,452,900	\$ 688,201	\$ -	\$ 688,201	\$ -	\$ 764,699
Air Pollution Control	18,000,000	10,296,130	179,418	10,475,548	-	7,524,452
Pollution Control Board	581,900	515,824	-	515,824	-	66,076
Subtotal, Fund 091	\$ 20,034,800	\$ 11,500,155	\$ 179,418	\$ 11,679,573	\$ -	\$ 8,355,227
<b>Brownfields Redevelopment Fund - 214</b>						
Land Pollution Control	\$ 6,156,700	\$ 51,533	\$ -	\$ 51,533	\$ -	\$ 6,105,167
Subtotal, Fund 214	\$ 6,156,700	\$ 51,533	\$ -	\$ 51,533	\$ -	\$ 6,105,167
<b>Water Pollution Control Revolving Fund - 270</b>						
Administration	\$ 1,651,400	\$ 895,854	\$ 295,496	\$ 1,191,350	\$ -	\$ 460,050
Bureau of Water	2,397,115,982	573,950,706	593,783	574,544,489	1,779,763,412	42,808,081
Subtotal, Fund 270	\$ 2,398,767,382	\$ 574,846,560	\$ 889,279	\$ 575,735,839	\$ 1,779,763,412	\$ 43,268,131
<b>Pollution Control Board Fund - 277</b>						
Pollution Control Board	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Subtotal, Fund 277	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
<b>Community Water Supply Laboratory Fund - 288</b>						
Laboratory Services	\$ 1,200,000	\$ 870,939	\$ 22,435	\$ 893,374	\$ -	\$ 306,626
Subtotal, Fund 288	\$ 1,200,000	\$ 870,939	\$ 22,435	\$ 893,374	\$ -	\$ 306,626
<b>Used Tire Management Fund - 294</b>						
Administration	\$ 595,200	\$ 320,585	\$ 113,368	\$ 433,953	\$ -	\$ 161,247
Land Pollution Control	9,548,800	6,656,903	5,431	6,662,334	-	2,886,466
Pollution Control Board	411,300	341,335	537	341,872	-	69,428
Subtotal, Fund 294	\$ 10,555,300	\$ 7,318,823	\$ 119,336	\$ 7,438,159	\$ -	\$ 3,117,141

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
Public Acts 101-0007 and 101-0029						
<b>FISCAL YEAR 2020</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Environmental Laboratory Certification Fund - 336</b>						
Laboratory Services	\$ 540,000	\$ 363,461	\$ 271	\$ 363,732	\$ -	\$ 176,268
Subtotal, Fund 336	\$ 540,000	\$ 363,461	\$ 271	\$ 363,732	\$ -	\$ 176,268
<b>Alternative Fuels Fund - 422</b>						
Air Pollution Control	\$ 3,225,000	\$ -	\$ -	\$ -	\$ -	\$ 3,225,000
Subtotal, Fund 422	\$ 3,225,000	\$ -	\$ -	\$ -	\$ -	\$ 3,225,000
<b>Anti-Pollution Fund - 551</b>						
Land Pollution Control	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 185,000,000	\$ 43,000,260
Bureau of Water	185,000,000	-	-	-	185,000,000	-
Subtotal, Fund 551	\$ 228,000,260	\$ -	\$ -	\$ -	\$ 185,000,000	\$ 43,000,260
<b>Renewable Energy Resources Trust Fund - 564</b>						
Land Pollution Control	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -
Subtotal, Fund 564	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -
<b>Energy Efficiency Trust Fund - 571</b>						
Land Pollution Control	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Subtotal, Fund 571	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
<b>Illinois Clean Water Fund - 731</b>						
Administration	\$ 4,853,200	\$ 1,984,328	\$ 154,116	\$ 2,138,444	\$ -	\$ 2,714,756
Laboratory Services	1,920,700	1,769,464	54,630	1,824,094	-	96,606
Land Pollution Control	2,000,000	2,000,000	-	2,000,000	-	-
Bureau of Water	12,591,000	9,804,770	87,315	9,892,085	-	2,698,915
Subtotal, Fund 731	\$ 21,364,900	\$ 15,558,562	\$ 296,061	\$ 15,854,623	\$ -	\$ 5,510,277
<b>Alternate Compliance Market Fund - 738</b>						
Air Pollution Control	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Subtotal, Fund 738	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
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 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
Public Acts 101-0007 and 101-0029						
<b>FISCAL YEAR 2020</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Oil Spill Response Fund - 774</b>						
Administration	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Subtotal, Fund 774	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>VW Settlement Environmental Mitigation Fund - 819</b>						
Air Pollution Control	\$ 80,000,000	\$ -	\$ -	\$ -	\$ 60,392,600	\$ 19,607,400
Subtotal, Fund 819	\$ 80,000,000	\$ -	\$ -	\$ -	\$ 60,392,600	\$ 19,607,400
<b>DCEO Energy Projects Fund - 820</b>						
Land Pollution Control	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Subtotal, Fund 0820	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
<b>Hazardous Waste Fund - 828</b>						
Administration	\$ 728,800	\$ 231,617	\$ 45,707	\$ 277,324	\$ -	\$ 451,476
Land Pollution Control	16,100,800	6,614,222	182,828	6,797,050	-	9,303,750
Subtotal, Fund 828	\$ 16,829,600	\$ 6,845,839	\$ 228,535	\$ 7,074,374	\$ -	\$ 9,755,226
<b>Environmental Protection Trust Fund - 845</b>						
Administration	\$ 4,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 1,000,000
Land Pollution Control	1,300,000	-	-	-	-	1,300,000
Subtotal, Fund 845	\$ 5,300,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 2,300,000
<b>Federal Energy Fund - 859</b>						
Land Pollution Control	\$ 5,000,000	\$ 3,236,090	\$ 403,708	\$ 3,639,798	\$ -	\$ 1,360,202
Subtotal, Fund 859	\$ 5,000,000	\$ 3,236,090	\$ 403,708	\$ 3,639,798	\$ -	\$ 1,360,202

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

Public Acts 101-0007 and 101-0029 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
<b>APPROPRIATED FUNDS</b>						
<b>Environmental Protection Permit and Inspection Fund - 944</b>						
Administration	\$ 716,700	\$ 6,009	\$ -	\$ 6,009	\$ -	\$ 710,691
Air Pollution Control	5,220,700	2,775,880	59,032	2,834,912	-	2,385,788
Land Pollution Control	3,993,700	1,802,935	7,851	1,810,786	-	2,182,914
Bureau of Water	576,900	144,407	-	144,407	-	432,493
Pollution Control Board	1,055,500	761,364	-	761,364	-	294,136
Subtotal, Fund 944	<u>\$ 11,563,500</u>	<u>\$ 5,490,595</u>	<u>\$ 66,883</u>	<u>\$ 5,557,478</u>	<u>\$ -</u>	<u>\$ 6,006,022</u>
<b>Landfill Closure and Post-Closure Fund - 945</b>						
Land Pollution Control	\$ 400,000	-	-	-	-	\$ 400,000
Subtotal, Fund 945	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>
<b>Vehicle Inspection Fund - 963</b>						
Administration	\$ 2,108,800	\$ 849,360	\$ 1,178,709	\$ 2,028,069	\$ -	\$ 80,731
Air Pollution Control	24,342,800	9,009,306	852,822	9,862,128	-	14,480,672
Subtotal, Fund 963	<u>\$ 26,451,600</u>	<u>\$ 9,858,666</u>	<u>\$ 2,031,531</u>	<u>\$ 11,890,197</u>	<u>\$ -</u>	<u>\$ 14,561,403</u>
<b>Build Illinois Bond Fund - 971</b>						
Air Pollution Control	\$ 70,000,000	-	-	-	\$ 70,000,000	-
Land Pollution Control	60,428,397	747,452	-	747,452	59,680,945	-
Bureau of Water	84,331,779	-	-	-	84,331,779	-
Subtotal, Fund 971	<u>\$ 214,760,176</u>	<u>\$ 747,452</u>	<u>\$ -</u>	<u>\$ 747,452</u>	<u>\$ 214,012,724</u>	<u>\$ -</u>
<b>Subtotal - Appropriated Funds</b>	<u>\$ 3,226,831,918</u>	<u>\$ 726,920,984</u>	<u>\$ 15,507,793</u>	<u>\$ 742,428,777</u>	<u>\$ 2,239,168,736</u>	<u>\$ 245,234,405</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed October 31, 2020
Public Acts 101-0007 and 101-0029						
<b>FISCAL YEAR 2020</b>						
<b>NONAPPROPRIATED FUNDS</b>						
<b>EPA Special State Projects Trust Fund - 074</b>						
Administration		\$ 89,870	\$ 260,130	\$ 350,000		
Subtotal, Fund 074		\$ 89,870	\$ 260,130	\$ 350,000		
<b>Pollution Control Board State Trust Fund - 207</b>						
Pollution Control Board		\$ 305,767	\$ 89,643	\$ 395,410		
Pollution Control Board - Refund		193,012	-	193,012		
Subtotal, Fund 207		\$ 498,779	\$ 89,643	\$ 588,422		
<b>Energy Efficiency Trust Fund - 571</b>						
Land Pollution Control		\$ -	\$ 1,745	\$ 1,745		
Subtotal, Fund 571		\$ -	\$ 1,745	\$ 1,745		
<b>Subtotal - Nonappropriated Funds</b>		\$ 588,649	\$ 351,518	\$ 940,167		
<b>GRAND TOTAL - ALL FUNDS</b>		\$ 727,509,633	\$ 15,859,311	\$ 743,368,944		

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Agency's records and have been reconciled to the State Comptroller's records as of October 31, 2020.

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

Note 3: The Agency is appropriated funds for the Environmental Protection Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments, and the Agency processes the expenditures on their behalf.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
Public Act 100-0586						
FISCAL YEAR 2019						
<b>APPROPRIATED FUNDS</b>						
<b>General Revenue Fund - 001</b>						
Administration	\$ 2,944,100	\$ -	\$ 2,941,682	\$ 2,941,682	\$ -	\$ 2,418
Subtotal, Fund 001	\$ 2,944,100	\$ -	\$ 2,941,682	\$ 2,941,682	\$ -	\$ 2,418
<b>Motor Fuel Tax Fund - 012</b>						
Administration	\$ 23,000,000	\$ 23,000,000	\$ -	\$ 23,000,000	\$ -	\$ -
Subtotal, Fund 012	\$ 23,000,000	\$ 23,000,000	\$ -	\$ 23,000,000	\$ -	\$ -
<b>U.S. Environmental Protection Fund - 065</b>						
Administration	\$ 3,281,600	\$ 135,023	\$ 9,607	\$ 144,630	\$ -	\$ 3,136,970
Air Pollution Control	16,773,000	6,722,543	849,011	7,571,554	-	9,201,446
Land Pollution Control	20,142,700	8,805,342	441,943	9,247,285	-	10,895,415
Bureau of Water	23,708,900	11,648,183	1,628,775	13,276,958	-	10,431,942
Subtotal, Fund 065	\$ 63,906,200	\$ 27,311,091	\$ 2,929,336	\$ 30,240,427	\$ -	\$ 33,665,773
<b>Underground Storage Tank Fund - 072</b>						
Administration	\$ 5,248,400	\$ 587,678	\$ 132,918	\$ 720,596	\$ -	\$ 4,527,804
Land Pollution Control	51,717,900	22,321,577	8,137,279	30,458,856	-	21,259,044
Pollution Control Board	1,616,700	1,154,588	319	1,154,907	-	461,793
Subtotal, Fund 072	\$ 58,583,000	\$ 24,063,843	\$ 8,270,516	\$ 32,334,359	\$ -	\$ 26,248,641
<b>EPA Special State Projects Trust Fund - 074</b>						
Administration	\$ 1,450,000	\$ 224,694	\$ 16,403	\$ 241,097	\$ -	\$ 1,208,903
Subtotal, Fund 074	\$ 1,450,000	\$ 224,694	\$ 16,403	\$ 241,097	\$ -	\$ 1,208,903

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

Public Act 100-0586 FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
<b>APPROPRIATED FUNDS</b>						
<b>Solid Waste Management Fund - 078</b>						
Administration	\$ 1,504,000	\$ 939,367	\$ 373,819	\$ 1,313,186	\$ -	\$ 190,814
Land Pollution Control	13,856,900	10,004,143	1,281,747	11,285,890	-	2,571,010
Subtotal, Fund 078	<u>\$ 15,360,900</u>	<u>\$ 10,943,510</u>	<u>\$ 1,655,566</u>	<u>\$ 12,599,076</u>	<u>\$ -</u>	<u>\$ 2,761,824</u>
<b>Subtitle D Management Fund - 089</b>						
Administration	\$ 197,300	\$ 117,913	\$ 74,585	\$ 192,498	\$ -	\$ 4,802
Land Pollution Control	2,150,300	1,481,954	204,999	1,686,953	-	463,347
Subtotal, Fund 089	<u>\$ 2,347,600</u>	<u>\$ 1,599,867</u>	<u>\$ 279,584</u>	<u>\$ 1,879,451</u>	<u>\$ -</u>	<u>\$ 468,149</u>
<b>Clean Air Act (CAA) Permit Fund - 091</b>						
Administration	\$ 1,459,400	\$ 328,012	\$ 59,287	\$ 387,299	\$ -	\$ 1,072,101
Air Pollution Control	18,000,000	9,751,670	308,240	10,059,910	-	7,940,090
Pollution Control Board	596,700	523,515	-	523,515	-	73,185
Subtotal, Fund 091	<u>\$ 20,056,100</u>	<u>\$ 10,603,197</u>	<u>\$ 367,527</u>	<u>\$ 10,970,724</u>	<u>\$ -</u>	<u>\$ 9,085,376</u>
<b>Capital Development Fund - 141</b>						
Land Pollution Control	\$ 4,988,099	\$ -	\$ -	\$ -	\$ -	\$ 4,988,099
Subtotal, Fund 141	<u>\$ 4,988,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,988,099</u>
<b>Brownfields Redevelopment Fund - 214</b>						
Land Pollution Control	\$ 6,156,700	\$ 892,220	\$ 189	\$ 892,409	\$ -	\$ 5,264,291
Subtotal, Fund 214	<u>\$ 6,156,700</u>	<u>\$ 892,220</u>	<u>\$ 189</u>	<u>\$ 892,409</u>	<u>\$ -</u>	<u>\$ 5,264,291</u>
<b>Water Pollution Control Revolving Fund - 270</b>						
Administration	\$ 1,651,400	\$ 1,218,018	\$ 62,957	\$ 1,280,975	\$ -	\$ 370,425
Bureau of Water	2,315,880,976	676,255,132	1,286,658	677,541,790	1,573,730,982	64,608,204
Subtotal, Fund 270	<u>\$ 2,317,532,376</u>	<u>\$ 677,473,150</u>	<u>\$ 1,349,615</u>	<u>\$ 678,822,765</u>	<u>\$ 1,573,730,982</u>	<u>\$ 64,978,629</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
Public Act 100-0586						
FISCAL YEAR 2019						
<b>APPROPRIATED FUNDS</b>						
<b>Pollution Control Board Fund - 277</b>						
Pollution Control Board	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Subtotal, Fund 277	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Community Water Supply Laboratory Fund - 288</b>						
Laboratory Services	\$ 1,200,000	\$ 854,276	\$ 34,234	\$ 888,510	\$ -	\$ 311,490
Subtotal, Fund 288	\$ 1,200,000	\$ 854,276	\$ 34,234	\$ 888,510	\$ -	\$ 311,490
<b>Used Tire Management Fund - 294</b>						
Administration	\$ 604,800	\$ 563,041	\$ 29,358	\$ 592,399	\$ -	\$ 12,401
Land Pollution Control	9,466,400	6,758,094	242,754	7,000,848	-	2,465,552
Pollution Control Board	405,800	361,498	-	361,498	-	44,302
Subtotal, Fund 294	\$ 10,477,000	\$ 7,682,633	\$ 272,112	\$ 7,954,745	\$ -	\$ 2,522,255
<b>Environmental Laboratory Certification Fund - 336</b>						
Laboratory Services	\$ 540,000	\$ 371,410	\$ 8,099	\$ 379,509	\$ -	\$ 160,491
Subtotal, Fund 336	\$ 540,000	\$ 371,410	\$ 8,099	\$ 379,509	\$ -	\$ 160,491
<b>Alternative Fuels Fund - 422</b>						
Air Pollution Control	\$ 3,225,000	\$ -	\$ -	\$ -	\$ -	\$ 3,225,000
Subtotal, Fund 422	\$ 3,225,000	\$ -	\$ -	\$ -	\$ -	\$ 3,225,000
<b>Anti-Pollution Fund - 551</b>						
Land Pollution Control	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 43,000,260	\$ -
Bureau of Water	5,906,569	-	-	-	-	5,906,569
Subtotal, Fund 551	\$ 48,906,829	\$ -	\$ -	\$ -	\$ 43,000,260	\$ 5,906,569

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

Public Act 100-0586 FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
<b>APPROPRIATED FUNDS</b>						
<b>Illinois Clean Water Fund - 731</b>						
Administration	\$ 4,827,200	\$ 1,822,303	\$ 179,029	\$ 2,001,332	\$ -	\$ 2,825,868
Laboratory Services	1,455,700	1,356,025	56,679	1,412,704	-	42,996
Bureau of Water	13,056,000	9,170,294	264,466	9,434,760	-	3,621,240
Subtotal, Fund 731	\$ 19,338,900	\$ 12,348,622	\$ 500,174	\$ 12,848,796	\$ -	\$ 6,490,104
<b>Alternate Compliance Market Fund - 738</b>						
Air Pollution Control	\$ 150,000	\$ 115,147	\$ 34,853	\$ 150,000	\$ -	\$ -
Subtotal, Fund 738	\$ 150,000	\$ 115,147	\$ 34,853	\$ 150,000	\$ -	\$ -
<b>Oil Spill Response Fund - 774</b>						
Administration	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Subtotal, Fund 774	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>VW Settlement Environmental Mitigation Fund - 819</b>						
Air Pollution Control	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -
Subtotal, Fund 819	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -
<b>DCEO Energy Projects Fund - 820</b>						
Land Pollution Control	\$ 15,000,000	\$ 252,397	\$ -	\$ 252,397	\$ -	\$ 14,747,603
Subtotal, Fund 820	\$ 15,000,000	\$ 252,397	\$ -	\$ 252,397	\$ -	\$ 14,747,603
<b>Hazardous Waste Fund - 828</b>						
Administration	\$ 728,800	\$ 210	\$ 211,196	\$ 211,406	\$ -	\$ 517,394
Land Pollution Control	16,025,200	5,276,736	404,817	5,681,553	-	10,343,647
Subtotal, Fund 828	\$ 16,754,000	\$ 5,276,946	\$ 616,013	\$ 5,892,959	\$ -	\$ 10,861,041

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
Public Act 100-0586						
FISCAL YEAR 2019						
<b>APPROPRIATED FUNDS</b>						
<b>Environmental Protection Trust Fund - 845</b>						
Administration	\$ 4,000,000	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 2,600,000
Land Pollution Control	1,300,000	-	-	-	-	1,300,000
Subtotal, Fund 845	\$ 5,300,000	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 3,900,000
<b>Federal Energy Fund - 859</b>						
Land Pollution Control	\$ 3,000,000	\$ 697,200	\$ 432,918	\$ 1,130,118	\$ -	\$ 1,869,882
Subtotal, Fund 859	\$ 3,000,000	\$ 697,200	\$ 432,918	\$ 1,130,118	\$ -	\$ 1,869,882
<b>Environmental Protection Permit and Inspection Fund - 944</b>						
Administration	\$ 770,700	\$ 152,190	\$ 149,758	\$ 301,948	\$ -	\$ 468,752
Air Pollution Control	4,982,000	4,332,655	90,435	4,423,090	-	558,910
Land Pollution Control	3,936,400	2,975,280	54,656	3,029,936	-	906,464
Bureau of Water	569,100	308,701	6,122	314,823	-	254,277
Pollution Control Board	1,040,400	716,077	224	716,301	-	324,099
Subtotal, Fund 944	\$ 11,298,600	\$ 8,484,903	\$ 301,195	\$ 8,786,098	\$ -	\$ 2,512,502
<b>Landfill Closure and Post-Closure Fund - 945</b>						
Land Pollution Control	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Subtotal, Fund 945	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>Vehicle Inspection Fund - 963</b>						
Administration	\$ 2,108,800	\$ 1,226,374	\$ 469,488	\$ 1,695,862	\$ -	\$ 412,938
Air Pollution Control	25,834,000	11,181,932	942,855	12,124,787	-	13,709,213
Subtotal, Fund 963	\$ 27,942,800	\$ 12,408,306	\$ 1,412,343	\$ 13,820,649	\$ -	\$ 14,122,151

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed November 30, 2019
Public Act 100-0586						
<b>FISCAL YEAR 2019</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Build Illinois Bond Fund - 971</b>						
Land Pollution Control	\$ 18,718,928	\$ 3,513,807	\$ -	\$ 3,513,807	\$ 10,428,397	\$ 4,776,724
Bureau of Water	51,060,390	16,728,611	-	16,728,611	34,331,779	-
Subtotal, Fund 971	\$ 69,779,318	\$ 20,242,418	\$ -	\$ 20,242,418	\$ 44,760,176	\$ 4,776,724
<b>Subtotal - Appropriated Funds</b>	<b>\$ 2,769,717,522</b>	<b>\$ 846,245,830</b>	<b>\$ 21,422,359</b>	<b>\$ 867,668,189</b>	<b>\$ 1,681,491,418</b>	<b>\$ 220,557,915</b>
<b>NONAPPROPRIATED FUNDS</b>						
<b>EPA Special State Projects Trust Fund - 074</b>						
Administration	\$ 317,255	\$ 317,255	\$ 432,312	\$ 749,567		
Subtotal, Fund 074	\$ 317,255	\$ 317,255	\$ 432,312	\$ 749,567		
<b>Pollution Control Board State Trust Fund - 207</b>						
Pollution Control Board	\$ 292,676	\$ 292,676	\$ 264,312	\$ 556,988		
Subtotal, Fund 207	\$ 292,676	\$ 292,676	\$ 264,312	\$ 556,988		
<b>Subtotal - Non-appropriated Funds</b>	<b>\$ 609,931</b>	<b>\$ 609,931</b>	<b>\$ 696,624</b>	<b>\$ 1,306,555</b>		
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 846,855,761</b>	<b>\$ 846,855,761</b>	<b>\$ 22,118,983</b>	<b>\$ 868,974,744</b>		

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Agency's records and have been reconciled to the State Comptroller's records as of November 30, 2019.

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

Note 3: The Agency is appropriated funds for the Environmental Protection Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments, and the Agency processes the expenditures on their behalf.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Expenditure Authority	\$ -	\$ 2,944,100	\$ 500,000
Expenditures:			
Administration	\$ -	\$ 2,941,682	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 2,941,682</u>	<u>\$ -</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ -</u>	<u>\$ 2,418</u>	<u>\$ 500,000</u>
<b>Motor Fuel Tax Fund - 012</b>			
Expenditure Authority	\$ 23,000,000	\$ 23,000,000	\$ 30,000,000
Expenditures:			
Administration	\$ 23,000,000	\$ 23,000,000	\$ 30,000,000
Total Expenditures	<u>\$ 23,000,000</u>	<u>\$ 23,000,000</u>	<u>\$ 30,000,000</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>U.S. Environmental Protection Fund - 065</b>			
Expenditure Authority	\$ 64,189,100	\$ 63,906,200	\$ 64,085,600
Expenditures:			
Administration	\$ 68,155	\$ 144,630	\$ 448,739
Air Pollution Control	9,486,017	7,571,554	9,140,325
Land Pollution Control	9,616,795	9,247,285	11,560,103
Bureau of Water	12,201,691	13,276,958	14,513,141
Total Expenditures	<u>\$ 31,372,658</u>	<u>\$ 30,240,427</u>	<u>\$ 35,662,308</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 32,816,442</u>	<u>\$ 33,665,773</u>	<u>\$ 28,423,292</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>APPROPRIATED FUNDS</b>			
<b>Underground Storage Tank Fund - 072</b>			
Expenditure Authority	\$ 54,139,000	\$ 58,583,000	\$ 53,399,300
Expenditures:			
Administration	\$ 208,339	\$ 720,596	\$ 594,752
Land Pollution Control	26,826,175	30,458,856	33,083,602
Pollution Control Board	1,356,724	1,154,907	1,137,504
Total Expenditures	\$ 28,391,238	\$ 32,334,359	\$ 34,815,858
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 25,747,762	\$ 26,248,641	\$ 18,583,442
<b>EPA Special State Projects Trust Fund - 074</b>			
Expenditure Authority	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000
Expenditures:			
Administration	\$ 217,712	\$ 241,097	\$ 323,897
Total Expenditures	\$ 217,712	\$ 241,097	\$ 323,897
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 1,232,288	\$ 1,208,903	\$ 1,126,103
<b>Solid Waste Management Fund - 078</b>			
Expenditure Authority	\$ 17,269,500	\$ 15,360,900	\$ 14,617,100
Expenditures:			
Administration	\$ 1,373,058	\$ 1,313,186	\$ 1,406,555
Land Pollution Control	10,444,413	11,285,890	10,626,467
Total Expenditures	\$ 11,817,471	\$ 12,599,076	\$ 12,033,022
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 5,452,029	\$ 2,761,824	\$ 2,584,078

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
 EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Subtitle D Management Fund - 089</b>			
Expenditure Authority	\$ 2,428,100	\$ 2,347,600	\$ 2,362,100
Expenditures:			
Administration	\$ 118,085	\$ 192,498	\$ 189,800
Land Pollution Control	1,585,481	1,686,953	1,616,748
Total Expenditures	<u>\$ 1,703,566</u>	<u>\$ 1,879,451</u>	<u>\$ 1,806,548</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 724,534</u>	<u>\$ 468,149</u>	<u>\$ 555,552</u>
<b>Clean Air Act (CAA) Permit Fund - 091</b>			
Expenditure Authority	\$ 20,034,800	\$ 20,056,100	\$ 19,969,700
Expenditures:			
Administration	\$ 688,201	\$ 387,299	\$ 1,169,560
Air Pollution Control	10,475,548	10,059,910	10,345,747
Pollution Control Board	515,824	523,515	507,810
Total Expenditures	<u>\$ 11,679,573</u>	<u>\$ 10,970,724</u>	<u>\$ 12,023,117</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 8,355,227</u>	<u>\$ 9,085,376</u>	<u>\$ 7,946,583</u>
<b>Capital Development Board Fund - 141</b>			
Expenditure Authority	\$ -	\$ 4,988,099	\$ 4,988,099
Expenditures:			
Land Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Reappropriated	\$ -	\$ -	\$ 4,988,099
Balances Lapsed	<u>\$ -</u>	<u>\$ 4,988,099</u>	<u>\$ -</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
 EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Brownfields Redevelopment Fund - 214</b>			
Expenditure Authority	\$ 6,156,700	\$ 6,156,700	\$ 6,156,700
Expenditures:			
Land Pollution Control	\$ 51,533	\$ 892,409	\$ 1,274,695
Total Expenditures	<u>\$ 51,533</u>	<u>\$ 892,409</u>	<u>\$ 1,274,695</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 6,105,167</u>	<u>\$ 5,264,291</u>	<u>\$ 4,882,005</u>
<b>Water Pollution Control Revolving Fund - 270</b>			
Expenditure Authority	\$ 2,398,767,382	\$ 2,317,532,376	\$ 1,896,674,684
Expenditures:			
Administration	\$ 1,191,350	\$ 1,280,975	\$ 1,571,860
Bureau of Water	574,544,489	677,541,790	734,653,410
Total Expenditures	<u>\$ 575,735,839</u>	<u>\$ 678,822,765</u>	<u>\$ 736,225,270</u>
Balances Reappropriated	<u>\$ 1,779,763,412</u>	<u>\$ 1,573,730,982</u>	<u>\$ 1,113,995,974</u>
Balances Lapsed	<u>\$ 43,268,131</u>	<u>\$ 64,978,629</u>	<u>\$ 46,453,440</u>
<b>Pollution Control Board Fund - 277</b>			
Expenditure Authority	\$ 27,000	\$ 50,000	\$ 50,000
Expenditures:			
Pollution Control Board	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 27,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Community Water Supply Laboratory</b>			
<b>Fund - 288</b>			
Expenditure Authority	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Expenditures:			
Laboratory Services	\$ 893,374	\$ 888,510	\$ 818,996
Total Expenditures	<u>\$ 893,374</u>	<u>\$ 888,510</u>	<u>\$ 818,996</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 306,626</u>	<u>\$ 311,490</u>	<u>\$ 381,004</u>
<b>Used Tire Management Fund - 294</b>			
Expenditure Authority	\$ 10,555,300	\$ 10,477,000	\$ 10,494,000
Expenditures:			
Administration	\$ 433,953	\$ 592,399	\$ 574,800
Land Pollution Control	6,662,334	7,000,848	7,101,001
Pollution Control Board	341,872	361,498	372,396
Total Expenditures	<u>\$ 7,438,159</u>	<u>\$ 7,954,745</u>	<u>\$ 8,048,197</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 3,117,141</u>	<u>\$ 2,522,255</u>	<u>\$ 2,445,803</u>
<b>Environmental Laboratory Certification</b>			
<b>Fund - 336</b>			
Expenditure Authority	\$ 540,000	\$ 540,000	\$ 540,000
Expenditures:			
Laboratory Services	\$ 363,732	\$ 379,509	\$ 377,295
Total Expenditures	<u>\$ 363,732</u>	<u>\$ 379,509</u>	<u>\$ 377,295</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 176,268</u>	<u>\$ 160,491</u>	<u>\$ 162,705</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
 EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Alternative Fuels Fund - 422</b>			
Expenditure Authority	\$ 3,225,000	\$ 3,225,000	\$ 3,225,000
Expenditures:			
Air Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 3,225,000</u>	<u>\$ 3,225,000</u>	<u>\$ 3,225,000</u>
<b>Anti-Pollution Fund - 551</b>			
Expenditure Authority	\$ 228,000,260	\$ 48,906,829	\$ 51,480,294
Expenditures:			
Bureau of Water	\$ -	\$ -	\$ 2,573,465
Total Expenditures	\$ -	\$ -	\$ 2,573,465
Balances Reappropriated	\$ 185,000,000	\$ 43,000,260	\$ 48,906,829
Balances Lapsed	<u>\$ 43,000,260</u>	<u>\$ 5,906,569</u>	<u>\$ -</u>
<b>Renewable Energy Resources Trust Fund - 564</b>			
Expenditure Authority	\$ 2,000,000	\$ -	\$ -
Expenditures:			
Land Pollution Control	\$ 2,000,000	\$ -	\$ -
Total Expenditures	\$ 2,000,000	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Energy Efficiency Trust Fund - 571</b>			
Expenditure Authority	\$ 2,000,000	\$ -	\$ -
Expenditures:			
Land Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Electronics Recycling Fund - 675</b>			
Expenditure Authority	\$ -	\$ -	\$ 750,000
Expenditures:			
Land Pollution Control	\$ -	\$ -	\$ 397,696
Total Expenditures	\$ -	\$ -	\$ 397,696
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352,304</u>
<b>Illinois Clean Water Fund - 731</b>			
Expenditure Authority	\$ 21,364,900	\$ 19,338,900	\$ 19,157,700
Expenditures:			
Administration	\$ 2,138,444	\$ 2,001,332	\$ 3,291,416
Laboratory Services	1,824,094	1,412,704	1,347,470
Land Pollution Control	2,000,000	-	-
Bureau of Water	9,892,085	9,434,760	9,904,497
Total Expenditures	<u>\$ 15,854,623</u>	<u>\$ 12,848,796</u>	<u>\$ 14,543,383</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 5,510,277</u>	<u>\$ 6,490,104</u>	<u>\$ 4,614,317</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Alternate Compliance Market Fund - 738</b>			
Expenditure Authority	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures:			
Air Pollution Control	\$ -	\$ 150,000	\$ 149,906
Total Expenditures	\$ -	\$ 150,000	\$ 149,906
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 94</u>
<b>Oil Spill Response Fund - 774</b>			
Expenditure Authority	\$ 30,000	\$ 30,000	\$ 30,000
Expenditures:			
Administration	\$ -	\$ -	\$ 16,020
Total Expenditures	\$ -	\$ -	\$ 16,020
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 13,980</u>
<b>DCEO Energy Projects Fund - 819</b>			
Expenditure Authority	\$ 80,000,000	\$ 20,000,000	\$ -
Expenditures:			
Air Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ 60,392,600	\$ 20,000,000	\$ -
Balances Lapsed	<u>\$ 19,607,400</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>APPROPRIATED FUNDS</b>			
<b>DCEO Energy Projects Fund - 820</b>			
Expenditure Authority	\$ 10,000,000	\$ 15,000,000	\$ 15,000,000
Expenditures:			
Land Pollution Control	\$ -	\$ 252,397	\$ 4,290,319
Total Expenditures	\$ -	\$ 252,397	\$ 4,290,319
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 10,000,000	\$ 14,747,603	\$ 10,709,681
<b>Hazardous Waste Fund - 828</b>			
Expenditure Authority	\$ 16,829,600	\$ 16,754,000	\$ 16,797,800
Expenditures:			
Administration	\$ 277,324	\$ 211,406	\$ 301,200
Land Pollution Control	6,797,050	5,681,553	7,532,285
Total Expenditures	\$ 7,074,374	\$ 5,892,959	\$ 7,833,485
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 9,755,226	\$ 10,861,041	\$ 8,964,315
<b>Environmental Protection Trust Fund - 845</b>			
Expenditure Authority	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000
Expenditures:			
Administration	\$ 3,000,000	\$ 1,400,000	\$ 3,000,000
Total Expenditures	\$ 3,000,000	\$ 1,400,000	\$ 3,000,000
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	\$ 2,300,000	\$ 3,900,000	\$ 2,300,000

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Federal Energy Fund - 859</b>			
Expenditure Authority	\$ 5,000,000	\$ 3,000,000	\$ 3,000,000
Expenditures:			
Land Pollution Control	\$ 3,639,798	\$ 1,130,118	\$ 388,217
Total Expenditures	<u>\$ 3,639,798</u>	<u>\$ 1,130,118</u>	<u>\$ 388,217</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 1,360,202</u>	<u>\$ 1,869,882</u>	<u>\$ 2,611,783</u>
<b>Environmental Protection Permit and Inspection Fund - 944</b>			
Expenditure Authority	\$ 11,563,500	\$ 11,298,600	\$ 11,173,600
Expenditures:			
Administration	\$ 6,009	\$ 301,948	\$ 428,017
Air Pollution Control	2,834,912	4,423,090	4,428,504
Land Pollution Control	1,810,786	3,029,936	2,947,645
Bureau of Water	144,407	314,823	340,788
Pollution Control Board	761,364	716,301	847,320
Total Expenditures	<u>\$ 5,557,478</u>	<u>\$ 8,786,098</u>	<u>\$ 8,992,274</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 6,006,022</u>	<u>\$ 2,512,502</u>	<u>\$ 2,181,326</u>
<b>Landfill Closure and Post-Closure Fund - 945</b>			
Expenditure Authority	\$ 400,000	\$ 400,000	\$ 400,000
Expenditures:			
Land Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>APPROPRIATED FUNDS</b>			
<b>Vehicle Inspection Fund - 963</b>			
Expenditure Authority	\$ 26,451,600	\$ 27,942,800	\$ 37,901,300
Expenditures:			
Administration	\$ 2,028,069	\$ 1,695,862	\$ 1,957,127
Air Pollution Control	9,862,128	12,124,787	13,278,816
Total Expenditures	<u>\$ 11,890,197</u>	<u>\$ 13,820,649</u>	<u>\$ 15,235,943</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 14,561,403</u>	<u>\$ 14,122,151</u>	<u>\$ 22,665,357</u>
<b>Build Illinois Bond Fund - 971</b>			
Expenditure Authority	\$ 214,760,176	\$ 69,779,318	\$ 60,717,368
Expenditures:			
Land Pollution Control	\$ 747,452	\$ 3,513,807	\$ 2,095,375
Bureau of Water	-	16,728,611	4,842,676
Total Expenditures	<u>\$ 747,452</u>	<u>\$ 20,242,418</u>	<u>\$ 6,938,051</u>
Balances Reappropriated	\$ 214,012,724	\$ 44,760,176	\$ 53,779,317
Balances Lapsed	<u>\$ -</u>	<u>\$ 4,776,724</u>	<u>\$ -</u>
<b>TOTAL APPROPRIATED FUNDS</b>			
Expenditure Authority	<u>\$ 3,226,831,918</u>	<u>\$ 2,769,717,522</u>	<u>\$ 2,331,570,345</u>
Expenditures	<u>\$ 742,428,777</u>	<u>\$ 867,668,189</u>	<u>\$ 937,767,962</u>
Balances Reappropriated	<u>\$ 2,239,168,736</u>	<u>\$ 1,681,491,418</u>	<u>\$ 1,221,670,219</u>
Balances Lapsed	<u>\$ 245,234,405</u>	<u>\$ 220,557,915</u>	<u>\$ 172,132,164</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>NONAPPROPRIATED FUNDS</b>			
<b>EPA Special State Projects Trust Fund - 074</b>			
Expenditures:			
Administration	\$ 350,000	\$ 749,567	\$ 640,218
Total Expenditures	<u>\$ 350,000</u>	<u>\$ 749,567</u>	<u>\$ 640,218</u>
<b>Pollution Control Board State Trust Fund - 207</b>			
Expenditures:			
Pollution Control Board	\$ 395,410	\$ 556,988	\$ 499,991
Pollution Control Board - Refund	193,012	-	-
Total Expenditures	<u>\$ 588,422</u>	<u>\$ 556,988</u>	<u>\$ 499,991</u>
<b>Energy Efficiency Trust Fund - 571</b>			
Expenditures:			
Land Pollution Control	\$ 1,745	\$ -	\$ -
Total Expenditures	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL NONAPPROPRIATED FUNDS</b>			
Expenditures	<u>\$ 940,167</u>	<u>\$ 1,306,555</u>	<u>\$ 1,140,209</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Expenditures	<u>\$ 743,368,944</u>	<u>\$ 868,974,744</u>	<u>\$ 938,908,171</u>
<b>STATE OFFICERS' SALARIES</b>			
<b>General Revenue Fund - 001 (State Comptroller)</b>			
Expenditures:			
For the Director	\$ 156,942	\$ 142,418	\$ 133,273
Total Expenditures	<u>\$ 156,942</u>	<u>\$ 142,418</u>	<u>\$ 133,273</u>

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Agency's records and have been reconciled to the State Comptroller's records as of October 31, 2020, and November 30, 2019.

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

Note 3: The Agency is appropriated funds for the Environmental Protection Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments, and the Agency processes the expenditures on their behalf.

Note 4: The Agency received appropriations during Fiscal Year 2020 from Public Acts 101-0007 and 101-0029. In addition, the Agency received appropriations during Fiscal Year 2019 from Public Act 100-0586.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES**  
**BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 152,358,381	\$ 162,067,679	\$ 173,626,147
Percentage of Total Expenditures:	20.5%	18.7%	18.5%
Personal Services	27,834,079	30,598,222	31,021,631
Other Payroll Costs	23,713,605	24,089,080	22,805,795
All Other Operating Expenditures	100,810,697	107,380,377	119,798,721
Total Awards and Grants Expenditures:	591,010,563	706,907,065	765,282,024
Percentage of Total Expenditures:	79.5%	81.3%	81.5%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b><u>\$ 743,368,944</u></b>	<b><u>\$ 868,974,744</u></b>	<b><u>\$ 938,908,171</u></b>

Note 1: Expenditures were obtained from the Agency's records and have been reconciled to the State Comptroller's records as of October 31, 2020, and November 30, 2019.

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

Note 3: The Agency is appropriated funds for the Environmental Protection Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments, and the Agency processes the expenditures on their behalf.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Receipt Sources:			
Copying Charges	\$ 430	\$ 666	\$ 577
Prior Year Refund	284	-	-
Total Receipts, per the Agency's Records	<u>\$ 714</u>	<u>\$ 666</u>	<u>\$ 577</u>
Receipts, per the Agency's Records	\$ 714	\$ 666	\$ 577
Deposits in Transit, Beginning of the Fiscal Year	14	-	-
Deposits in Transit, End of the Fiscal Year	-	14	-
Deposits, Recorded by the State Comptroller	<u>\$ 728</u>	<u>\$ 652</u>	<u>\$ 577</u>
<b>U.S. Environmental Protection Fund - 065</b>			
Receipt Sources:			
Federal Grant Proceeds	\$ 30,691,332	\$ 30,059,178	\$ 32,480,682
Jury Duty	91	115	170
Department of Transportation Agreement	-	71,234	2,573,642
Prior Year Fee Transfer	-	-	(58,465)
Prior Year Refund	1,317	-	43,661
Miscellaneous	151	1,395	244
Total Receipts, per the Agency's Records	<u>\$ 30,692,891</u>	<u>\$ 30,131,922</u>	<u>\$ 35,039,934</u>
Receipts, per the Agency's Records	\$ 30,692,891	\$ 30,131,922	\$ 35,039,934
Deposits in Transit, Beginning of the Fiscal Year	-	645,167	-
Deposits in Transit, End of the Fiscal Year	-	-	645,167
Deposits, Recorded by the State Comptroller	<u>\$ 30,692,891</u>	<u>\$ 30,777,089</u>	<u>\$ 34,394,767</u>
<b>Underground Storage Tank Fund - 072</b>			
Receipt Sources:			
Jury Duty	\$ 103	\$ 88	\$ -
Illinois Environmental Protection Act	569,119	490	-
Prior Year Refund	141,673	-	-
Penalties	-	-	1,141,298
Total Receipts, per the Agency's Records	<u>\$ 710,895</u>	<u>\$ 578</u>	<u>\$ 1,141,298</u>
Receipts, per the Agency's Records	\$ 710,895	\$ 578	\$ 1,141,298
Deposits in Transit, Beginning of the Fiscal Year	-	-	75
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 710,895</u>	<u>\$ 578</u>	<u>\$ 1,141,373</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>EPA Special State Projects Trust Fund - 074</b>			
Receipt Sources:			
Court and Anti Trust Distributions	\$ 750,000	\$ 1,100,000	\$ -
Miscellaneous	803	-	-
Governor's Environmental Corps	-	68,000	118,000
Great Lakes Commission	220,093	210,352	212,741
Natural Resources	-	22,783	-
Prior Year Fee Transfer	-	131	22,910
Total Receipts, per the Agency's Records	<u>\$ 970,896</u>	<u>\$ 1,401,266</u>	<u>\$ 353,651</u>
Receipts, per the Agency's Records	\$ 970,896	\$ 1,401,266	\$ 353,651
Deposits in Transit, Beginning of the Fiscal Year	-	-	708,000
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 970,896</u>	<u>\$ 1,401,266</u>	<u>\$ 1,061,651</u>
<b>Solid Waste Management Fund - 078</b>			
Receipt Sources:			
Solid Waste Collection Fees	\$ 22,648,188	\$ 21,877,577	\$ 21,631,619
Consumer Electronics Recycling Act (CED)	490,880	507,000	405,541
Prior Year Refund	-	197	-
Jury Duty	18	25	72
Total Receipts, per the Agency's Records	<u>\$ 23,139,086</u>	<u>\$ 22,384,799</u>	<u>\$ 22,037,232</u>
Receipts, per the Agency's Records	\$ 23,139,086	\$ 22,384,799	\$ 22,037,232
Deposits in Transit, Beginning of the Fiscal Year	5,000	19	-
Deposits in Transit, End of the Fiscal Year	-	5,000	19
Deposits, Recorded by the State Comptroller	<u>\$ 23,144,086</u>	<u>\$ 22,379,818</u>	<u>\$ 22,037,213</u>
<b>Subtitle D Management Fund - 089</b>			
Receipt Sources:			
Subtitle D Fees	\$ 2,495,149	\$ 2,405,777	\$ 2,378,557
Jury Duty	16	17	-
Total Receipts, per the Agency's Records	<u>\$ 2,495,165</u>	<u>\$ 2,405,794</u>	<u>\$ 2,378,557</u>
Receipts, per the Agency's Records	\$ 2,495,165	\$ 2,405,794	\$ 2,378,557
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,495,165</u>	<u>\$ 2,405,794</u>	<u>\$ 2,378,557</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Clean Air Act Permit Fund - 091</b>			
Receipt Sources:			
Fees	\$ 11,945,788	\$ 11,889,449	\$ 12,705,326
Jury Duty	48	41	114
Prior Year Fee Transfer	30,500	30,636	9,500
Prior Year Refund	308	-	-
Total Receipts, per the Agency's Records	<u>\$ 11,976,644</u>	<u>\$ 11,920,126</u>	<u>\$ 12,714,940</u>
Receipts, per the Agency's Records	\$ 11,976,644	\$ 11,920,126	\$ 12,714,940
Deposits in Transit, Beginning of the Fiscal Year	898,972	555,176	361,584
Deposits in Transit, End of the Fiscal Year	1,152,204	898,972	555,176
Deposits, Recorded by the State Comptroller	<u>\$ 11,723,412</u>	<u>\$ 11,576,330</u>	<u>\$ 12,521,348</u>
<b>Pollution Control Board State Trust Fund - 207</b>			
Receipt Sources:			
Transfer from the Environmental Protection Trust Fund	\$ 750,000	\$ 350,000	\$ 750,000
Prior Year Refund	-	93	-
Total Receipts, per the Agency's Records	<u>\$ 750,000</u>	<u>\$ 350,093</u>	<u>\$ 750,000</u>
Receipts, per the Agency's Records	\$ 750,000	\$ 350,093	\$ 750,000
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 750,000</u>	<u>\$ 350,093</u>	<u>\$ 750,000</u>
<b>Brownfields Redevelopment Fund - 214</b>			
Receipt Sources:			
Loan Principal Repayment	\$ 24,622	\$ 24,622	\$ 24,622
Federal Grant Receipts	250,732	697,676	866,239
Prior Year Fee Transfer	-	-	58,448
Total Receipts, per the Agency's Records	<u>\$ 275,354</u>	<u>\$ 722,298</u>	<u>\$ 949,309</u>
Receipts, per the Agency's Records	\$ 275,354	\$ 722,298	\$ 949,309
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 275,354</u>	<u>\$ 722,298</u>	<u>\$ 949,309</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Water Revolving Fund - 270</b>			
Receipt Sources:			
Federal Grant Proceeds	\$ 113,438,987	\$ 144,437,066	\$ 63,936,065
Bond Issued Proceeds	377,755,860	278,063,063	548,637,943
Jury Duty	-	248	48
Loan Payments - Principal	107,092,875	161,479,222	142,791,359
Loan Payments - Interest	8,563,728	30,929,387	11,698,335
Loan Payments - Support	37,255,024	32,523,199	28,693,047
Fund Interest	176,932	101,407	63,093
Prior Year Refund	3,970	-	-
Total Receipts, per the Agency's Records	<u>\$ 644,287,376</u>	<u>\$ 647,533,592</u>	<u>\$ 795,819,890</u>
Receipts, per the Agency's Records	\$ 644,287,376	\$ 647,533,592	\$ 795,819,890
Deposits in Transit, Beginning of the Fiscal Year	75	17	10,070,593
Deposits in Transit, End of the Fiscal Year	-	75	17
Deposits, Recorded by the State Comptroller	<u>\$ 644,287,451</u>	<u>\$ 647,533,534</u>	<u>\$ 805,890,466</u>
<b>Pollution Control Board Fund - 277</b>			
Receipt Sources:			
Filing Fees	\$ 1,200	\$ 3,450	\$ 1,650
Total Receipts, per the Agency's Records	<u>\$ 1,200</u>	<u>\$ 3,450</u>	<u>\$ 1,650</u>
Receipts, per the Agency's Records	\$ 1,200	\$ 3,450	\$ 1,650
Deposits in Transit, Beginning of the Fiscal Year	-	-	75
Deposits in Transit, End of the Fiscal Year	75	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,125</u>	<u>\$ 3,450</u>	<u>\$ 1,725</u>
<b>Community Water Supply Laboratory Fund - 288</b>			
Receipt Sources:			
Public Water Supply Laboratory Fees	\$ 613,330	\$ 761,612	\$ 713,088
Lead Testing - Lab Analysis	3,861	30,188	28,507
Total Receipts, per the Agency's Records	<u>\$ 617,191</u>	<u>\$ 791,800</u>	<u>\$ 741,595</u>
Receipts, per the Agency's Records	\$ 617,191	\$ 791,800	\$ 741,595
Deposits in Transit, Beginning of the Fiscal Year	9,580	29,405	2,586
Deposits in Transit, End of the Fiscal Year	12,559	9,580	29,405
Deposits, Recorded by the State Comptroller	<u>\$ 614,212</u>	<u>\$ 811,625</u>	<u>\$ 714,776</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Used Tire Management Fund - 294</b>			
Receipt Sources:			
Jury Duty	\$ 34	\$ 25	\$ -
Cost Recovery	1,300	900	1,200
Total Receipts, per the Agency's Records	<u>\$ 1,334</u>	<u>\$ 925</u>	<u>\$ 1,200</u>
Receipts, per the Agency's Records	\$ 1,334	\$ 925	\$ 1,200
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,334</u>	<u>\$ 925</u>	<u>\$ 1,200</u>
<b>Environmental Laboratory Certification Fund - 336</b>			
Receipt Sources:			
Prior Year Fee Transfer	\$ -	\$ -	\$ (22,910)
Lab Certification Fees	398,500	413,800	369,000
Total Receipts, per the Agency's Records	<u>\$ 398,500</u>	<u>\$ 413,800</u>	<u>\$ 346,090</u>
Receipts, per the Agency's Records	\$ 398,500	\$ 413,800	\$ 346,090
Deposits in Transit, Beginning of the Fiscal Year	6,400	-	8,300
Deposits in Transit, End of the Fiscal Year	6,400	6,400	-
Deposits, Recorded by the State Comptroller	<u>\$ 398,500</u>	<u>\$ 407,400</u>	<u>\$ 354,390</u>
<b>Protest Fund - 401</b>			
Receipt Sources:			
Water NPDES Fees	\$ -	\$ -	\$ 48,500
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,500</u>
Receipts, per the Agency's Records	\$ -	\$ -	\$ 48,500
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,500</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Renewable Energy Resources Trust Fund - 564</b>			
Receipt Sources:			
Grantee Interest Income	\$ 6,059	\$ -	\$ -
Total Receipts, per the Agency's Records	<u>\$ 6,059</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ 6,059	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 6,059</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Electronics Recycling Fund - 675</b>			
Receipt Sources:			
Electronic Recycling Fee	\$ -	\$ 23,599	\$ 457,276
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ 23,599</u>	<u>\$ 457,276</u>
Receipts, per the Agency's Records	\$ -	\$ 23,599	\$ 457,276
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 23,599</u>	<u>\$ 457,276</u>
<b>Illinois Clean Water Fund - 731</b>			
Receipt Sources:			
National Pollution Discharge Elimination System Fees (NPDES)	\$ 15,280,402	\$ 15,559,641	\$ 15,628,191
NPDES & Stormwater Permits	627,012	612,478	671,950
OERC/R	-	-	17,659
Water Quality Certification	136,189	100,445	176,066
Jury Duty	-	46	-
Civil Penalties	6,534	-	-
Miscellaneous	31	77,152	2,060
National Pollution Discharge Elimination System Interest	8,988	11,023	17,347
Total Receipts, per the Agency's Records	<u>\$ 16,059,156</u>	<u>\$ 16,360,785</u>	<u>\$ 16,513,273</u>
Receipts, per the Agency's Records	\$ 16,059,156	\$ 16,360,785	\$ 16,513,273
Deposits in Transit, Beginning of the Fiscal Year	34,281	51,953	116,000
Deposits in Transit, End of the Fiscal Year	27,500	34,281	51,953
Deposits, Recorded by the State Comptroller	<u>\$ 16,065,937</u>	<u>\$ 16,378,457</u>	<u>\$ 16,577,320</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Alternative Compliance Market Account Fund - 738</b>			
Receipt Sources:			
Alternative Compliance Market	\$ -	\$ -	\$ 11,918
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,918</u>
Receipts, per the Agency's Records			
Deposits in Transit, Beginning of the Fiscal Year	\$ -	\$ -	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,918</u>
<b>Oil Spill Response Fund - 774</b>			
Receipt Sources:			
Court and Anti Trust Distributions	\$ -	\$ 27,095	\$ -
Oil Spill Response Cost Recovery	17,040	-	-
Total Receipts, per the Agency's Records	<u>\$ 17,040</u>	<u>\$ 27,095</u>	<u>\$ -</u>
Receipts, per the Agency's Records			
Deposits in Transit, Beginning of the Fiscal Year	\$ 17,040	\$ 27,095	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 17,040</u>	<u>\$ 27,095</u>	<u>\$ -</u>
<b>DCEO Energy Projects Fund - 820</b>			
Receipt Sources:			
Energy, Department of	\$ -	\$ -	\$ 16,427
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,427</u>
Receipts, per the Agency's Records			
Deposits in Transit, Beginning of the Fiscal Year	\$ -	\$ -	\$ 16,427
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,427</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
 COMPARATIVE SCHEDULE OF CASH RECEIPTS  
 AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Hazardous Waste Fund - 828</b>			
Receipt Sources:			
Fund transfer	\$ 747,452	\$ 3,513,807	\$ 2,095,375
Hazardous Waste Collection Fees	749,903	734,259	588,093
Hazardous Waste Cost Recoveries	6,184,392	4,627,016	2,012,616
Hazardous Waste Grant from 0845	-	-	5,023
Miscellaneous	267	682	-
Penalties and Fines	-	258,520	-
Prior Year Refund	-	3,614	-
Prior Year Fee Transfer	-	21,208	-
Total Receipts, per the Agency's Records	<u>\$ 7,682,014</u>	<u>\$ 9,159,106</u>	<u>\$ 4,701,107</u>
Receipts, per the Agency's Records	\$ 7,682,014	\$ 9,159,106	\$ 4,701,107
Deposits in Transit, Beginning of the Fiscal Year	115,963	90,621	94,607
Deposits in Transit, End of the Fiscal Year	132,507	115,963	90,621
Deposits, Recorded by the State Comptroller	<u>\$ 7,665,470</u>	<u>\$ 9,133,764</u>	<u>\$ 4,705,093</u>
<b>Hazardous Waste Research Fund - 840</b>			
Receipt Sources:			
Hazardous Waste Collection Fees	\$ 83,322	\$ 81,584	\$ 54,681
Hazardous Waste Hauler Fees	656,974	404,542	307,712
Total Receipts, per the Agency's Records	<u>\$ 740,296</u>	<u>\$ 486,126</u>	<u>\$ 362,393</u>
Receipts, per the Agency's Records	\$ 740,296	\$ 486,126	\$ 362,393
Deposits in Transit, Beginning of the Fiscal Year	8,645	2,728	3,111
Deposits in Transit, End of the Fiscal Year	18,003	8,645	2,728
Deposits, Recorded by the State Comptroller	<u>\$ 730,938</u>	<u>\$ 480,209</u>	<u>\$ 362,776</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Environmental Protection Trust Fund - 845</b>			
Receipt Sources:			
Penalty Payments	\$ 1,601,767	\$ 3,483,203	\$ 1,590,682
Interest on Past Due Penalties	3,684	1,433	202
Private Organization or Individual	-	2,248	-
Governor's Environmental Corps	-	-	139,823
Prior Year Fee Transfer	-	(21,208)	-
Prior Year Refund	193,012	-	-
Total Receipts, per the Agency's Records	<u>\$ 1,798,463</u>	<u>\$ 3,465,676</u>	<u>\$ 1,730,707</u>
Receipts, per the Agency's Records	\$ 1,798,463	\$ 3,465,676	\$ 1,730,707
Deposits in Transit, Beginning of the Fiscal Year	270,786	128,050	28,258
Deposits in Transit, End of the Fiscal Year	14,810	270,786	128,050
Deposits, Recorded by the State Comptroller	<u>\$ 2,054,439</u>	<u>\$ 3,322,940</u>	<u>\$ 1,630,915</u>
<b>Federal Energy Receipts Fund - 859</b>			
Receipt Sources:			
Energy, Department of	\$ 3,716,951	\$ 873,319	\$ 241,786
Total Receipts, per the Agency's Records	<u>\$ 3,716,951</u>	<u>\$ 873,319</u>	<u>\$ 241,786</u>
Receipts, per the Agency's Records	\$ 3,716,951	\$ 873,319	\$ 241,786
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 3,716,951</u>	<u>\$ 873,319</u>	<u>\$ 241,786</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Environmental Protection Permit and Inspection Fund - 944</b>			
Receipt Sources:			
Permit & Inspection Fees - Air Pollution Control	\$ 1,343,181	\$ 1,362,557	\$ 1,377,791
Permit & Inspection Fees - Small Sources	792,906	787,358	760,478
Asbestos Fee	468,703	519,905	544,500
Air Construction Fee	1,340,000	1,437,000	1,683,944
Permit & Inspection Fees - Land Pollution Control	63,000	65,000	68,500
Hazardous Waste Hauler Fees - Land Pollution Control	117,797	71,390	54,302
Hazardous Waste Labor License - Land Pollution Control	14,650	11,150	11,800
Large Generator Fees	434,000	476,500	502,500
Manifest Fees - Land Pollution Control	5,670	5,001	8,118
Potentially Infectious Medical Waste Manifests - Land Pollution Control	898,880	899,375	889,476
Potentially Infectious Medical Waste Haulers - Land Pollution Control	162,300	197,624	133,550
Potentially Infectious Medical Waste Transporters - Land Pollution Control	1,386,424	1,257,357	1,283,432
Used Tire Storage Fee - Land Pollution Control	18,100	22,050	23,000
Permit & Inspection Fees - Industrial Construction	46,100	67,700	105,400
Permit & Inspection Fees - Public Water Supply (Operation)	24,165	26,540	28,405
Permit & Inspection Fees - Public Water Supply (Construction)	241,520	274,410	287,210
Permit & Inspection Fees - Water Pollution Control (Construction)	466,800	526,850	390,100
Penalty	15,725	7,445	1,970
Jury Duty	62	17	-
Clean Construction or Demo Debris Fee	1,123,217	986,017	980,567
Expedited Fees	828,761	1,552,189	1,187,404
Avoided Fees	180,475	102,312	75,090
Coal Ash Initial Fees	3,000,000	-	-
Coal Ash Annual Fees	840,000	-	-
Prior Year Fee Transfer	(30,500)	(30,636)	(9,482)
Total Receipts, per the Agency's Records	<u>\$ 13,781,936</u>	<u>\$ 10,625,111</u>	<u>\$ 10,388,055</u>
Receipts, per the Agency's Records	\$ 13,781,936	\$ 10,625,111	\$ 10,388,055
Deposit Corrections	1,000	-	-
Deposits in Transit, Beginning of the Fiscal Year	157,539	203,664	141,204
Deposits in Transit, End of the Fiscal Year	1,004,218	157,539	203,664
Deposits, Recorded by the State Comptroller	<u>\$ 12,936,257</u>	<u>\$ 10,671,236</u>	<u>\$ 10,325,595</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Landfill Closure and Post-Closure Fund - 945</b>			
Receipt Sources:			
Surety Bond Forfeiture	\$ -	\$ -	\$ 17,632
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,632</u>
Receipts, per the Agency's Records	\$ -	\$ -	\$ 17,632
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,632</u>
<b>Vehicle Inspection Fund - 963</b>			
Receipt Sources:			
Jury Duty	\$ -	\$ -	\$ 39
Motor Fuel Tax Fund	23,000,000	23,000,000	30,000,000
Vehicle Emissions Inspection Fee	45,060	49,400	69,160
Total Receipts, per the Agency's Records	<u>\$ 23,045,060</u>	<u>\$ 23,049,400</u>	<u>\$ 30,069,199</u>
Receipts, per the Agency's Records	\$ 23,045,060	\$ 23,049,400	\$ 30,069,199
Deposits in Transit, Beginning of the Fiscal Year	-	39	-
Deposits in Transit, End of the Fiscal Year	-	-	39
Deposits, Recorded by the State Comptroller	<u>\$ 23,045,060</u>	<u>\$ 23,049,439</u>	<u>\$ 30,069,160</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Receipts, per the Agency's Records	\$ 783,164,221	\$ 782,131,326	\$ 936,834,196
Deposit Corrections	1,000	-	-
Deposits in Transit, Beginning of the Fiscal Year	1,507,255	1,706,839	11,534,393
Deposits in Transit, End of the Fiscal Year	2,368,276	1,507,255	1,706,839
Deposits, Recorded by the State Comptroller	<u>\$ 782,304,200</u>	<u>\$ 782,330,910</u>	<u>\$ 946,661,750</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
 COMPARATIVE SCHEDULE OF CASH RECEIPTS  
 AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUNDS</b>			
<b>Total Agency Cash Receipts</b>			
<b>Before Interest</b>	<u>\$ 783,164,221</u>	<u>\$ 782,131,326</u>	<u>\$ 936,834,196</u>
<b>Interest Deposited Directly into the State Treasury</b>			
Clean Air Act Permit Fund - 091	\$ 172,983	\$ 163,607	\$ 104,003
EPA Court Trust Fund - 154	115	132	93
Brownfields Redevelopment Fund - 214	31,903	36,817	29,766
Water Revolving Fund - 270	3,155,859	3,300,972	1,366,950
Community Water Supply Laboratory Fund - 288	14,446	19,270	14,567
Environmental Laboratory Certification Fund - 336	2,869	3,036	4,131
Electronics Recycling Fund - 675	406	2,028	8,127
Illinois Clean Water Fund - 731	254,010	242,642	203,376
Alternative Compliance Market Account Fund - 738	2,037	4,462	4,547
Oil Spill Response Fund - 774	1,852	2,042	1,238
	<u>\$ 3,636,480</u>	<u>\$ 3,775,008</u>	<u>\$ 1,736,798</u>
<b>Total Interest Deposited Directly into the State Treasury</b>			
<b>Total Agency Receipts After Interest</b>	<u>\$ 786,800,701</u>	<u>\$ 785,906,334</u>	<u>\$ 938,570,994</u>

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF CHANGES IN PROPERTY**

For the Two Years Ended June 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
<b>FISCAL YEAR 2020</b>					
<b>Property</b>					
Equipment	\$ 13,477,306	\$ 1,218,107	\$ 249,335	\$ (351,960)	\$ 14,094,118
Total	<u>\$ 13,477,306</u>	<u>\$ 1,218,107</u>	<u>\$ 249,335</u>	<u>\$ (351,960)</u>	<u>\$ 14,094,118</u>
<b>Capital Leases</b>					
Equipment	\$ 32,539	\$ -	\$ -	\$ -	\$ 32,539
Total	<u>\$ 32,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,539</u>

Note 1: These balances were obtained from the Agency's records and have been reconciled to the Agency's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**SCHEDULE OF CHANGES IN PROPERTY**

For the Two Years Ended June 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
<b>FISCAL YEAR 2019</b>					
<b>Property</b>					
Equipment	\$ 14,686,208	\$ 254,803	\$ 818,623	\$ (645,082)	\$ 13,477,306
Total	<u>\$ 14,686,208</u>	<u>\$ 254,803</u>	<u>\$ 818,623</u>	<u>\$ (645,082)</u>	<u>\$ 13,477,306</u>
<b>Capital Leases</b>					
Equipment	\$ -	\$ 32,539	\$ -	\$ -	\$ 32,539
Total	<u>\$ -</u>	<u>\$ 32,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,539</u>

Note 1: These balances were obtained from the Agency's records and have been reconciled to the Agency's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2019.

**SCHEDULE 7**

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
SCHEDULE OF INDIRECT COST REIMBURSEMENTS**

(IN THOUSANDS)

For the Two Years Ended June 30, 2020

The indirect cost reimbursements are based on rates negotiated with the U.S. Environmental Protection Agency. 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 funds: U.S. Environmental Protection (065), Brownfields Redevelopment (214), Water Revolving (270), Federal Energy (859). Following are reimbursements deposited during Fiscal Years 2020 and 2019.

<u>Federal Agency/ Grant</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2019</u>
<b>U.S. Environmental Protection Agency</b>		
Alcoa	\$ 31,547	\$ 16,630
Beloit	6,687	8,915
Brownfields 128a	182,133	179,257
Brownfields Revolving Loan	4,783	590
Core	43,353	49,529
Drinking Water Administration	500,577	306,430
Galesburg/Koppers	1,920	-
Jennison Wright	33,732	29,731
Leaking Underground Storage Tank	488,286	138,196
Management Assistance	99,544	116,471
National Air Toxics Trend Station Monitoring	17,601	4,683
NL Industries	11,020	30,100
PM 2.5 Monitoring	1,526	184,381
Performance Partnership Grant	4,624,336	4,225,185
Section 319(h)	371,919	496,134
Site Assessment	112,938	215,887
Southeast Rockford Area #7	19,491	58,133
Southeast Rockford Area #9/10	869	380
Southeast Rockford Area #11	3,067	1,153
Southeast Rockford Groundwater	1,225	3,772
Southeast Rockford Predesign Area 11	<u>-</u>	<u>1,593</u>
Total U.S. Environmental Protection Agency	\$ 6,556,554	\$ 6,067,150

**SCHEDULE 7**

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
SCHEDULE OF INDIRECT COST REIMBURSEMENTS**

(IN THOUSANDS)

For the Two Years Ended June 30, 2020

<u>Federal Agency/ Grant</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2019</u>
<b>U.S. Department of Homeland Security</b>		
Biowatch	\$ 67,961	\$ 70,366
<b>U.S. Department of Energy</b>		
State Energy Program	34,106	16,990
<b>U.S. Department of Defense</b>		
State Memorandum of Agreement	<u>228,885</u>	<u>234,505</u>
Total indirect costs	<u>\$ 6,887,506</u>	<u>\$ 6,389,011</u>

The Program Federal titles noted above are based on federal agreements instead of the Catalog of Federal Domestic Assistance.

The indirect cost rates established with the U.S. Environmental Protection Agency for allocating indirect costs to federal award programs for Fiscal Years 2020 and 2019 are as follows:

<u>Division</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2019</u>
Bureau of Air	37.48%	37.33%
Bureau of Land	45.23%	42.32%
Bureau of Water	37.67%	34.63%
All other divisions	27.30%	25.81%

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**FUNCTIONS**

The mission of the Illinois Environmental Protection Agency (Agency) is to safeguard environmental quality, consistent with the social and economic needs of the State, so as to protect health, welfare, property, and the quality of life.

The Agency is organized into the following Bureaus and Divisions:

**Bureau of Air**

The Bureau of Air is committed to ensuring clean and safe air for Illinois' citizens and the environment. The Bureau of Air monitors and evaluates ambient air quality, develops plans to attain new and existing national ambient air quality standards, runs an air permitting program, regularly inspects sources of pollution, and enforces applicable requirements. Furthermore, the Bureau ensures mandatory and voluntary mobile source emission reduction programs are implemented, such as the vehicles emissions inspection and maintenance program operated in the Chicago metropolitan and Metro-East St. Louis areas.

The Bureau of Air consists of the following Sections:

- Field Operations
- Permits
- Compliance and Air Systems Management
- Air Monitoring
- Air Quality Planning
- Vehicle Inspection and Maintenance

The Bureau of Air tracks a number of important metrics related to compliance and enforcement and air quality, with examples noted below. The decrease in FY20 inspections was due to a 3-month pause in in-person work plan inspections due to the COVID-19 pandemic, though increased Violation Notices (VNs) is a direct result of a renewed focus on compliance measures. Air quality indicators have held relatively steady.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

	<b>Fiscal Year 2020 Actual</b>	<b>Fiscal Year 2019 Actual</b>	<b>Fiscal Year 2018 Actual</b>
<i>Outcome Indicators</i>			
* Number of pollutant-emitting facilities inspected	363	410	395
* Number of violation notices issued	358	107	94
* Percentage of days with Air Quality Better than "Unhealthy for Sensitive Groups" in Chicago Area	96%	96%	93%
* Percentage of days with Air Quality Better than "Unhealthy for Sensitive Groups" in Saint Louis Area	98%	99%	97%

**Bureau of Land**

The Bureau of Land protects human health and the environment by regulating the transfer, storage, and disposal of waste, and by overseeing the cleanup of contaminated properties. The Bureau's permitting programs regulate a wide range of waste related activities, including those involving municipal waste, landscape waste, composted material, construction and demolition debris, potentially infectious medical waste, and hazardous waste. The Bureau provides direct financial and administrative support for the collection and disposal of hard to manage wastes such as household hazardous waste and unwanted medications. Where possible and appropriate we support diverting materials from disposal facilities and towards re-use and recycling, including programs that address hard to recycle materials such as used tires and consumer electronics. We regularly inspect facilities to ensure compliance with applicable standards and operating requirements. For property that has become contaminated, we oversee cleanup to ensure it is protective of human health and the environment and provides for the safe re-use of the property.

The Bureau of Land consists of the following Sections:

- Field Operations
- Permits
- Waste Reduction and Compliance
- Remedial Project Management
- Federal Site Remediation
- Office of Site Evaluation

The Bureau of Land increased VNs and referrals to the Attorney General's Office (AGO) in FY19 and FY20. The decrease in FY20 inspections was due to a 3-month pause in in-person work plan inspections due to the COVID-19 pandemic.

The Bureau's Used Tire Program was able to complete more used tire removals in FY19 and FY20

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

that yielded an increase in tonnage of tires diverted from landfills, while the Site Remediation Program (SRP) experienced a drop-off in acres of land remediated due to less sites cleared out of SRP.

	<b>Fiscal Year 2020 Actual</b>	<b>Fiscal Year 2019 Actual</b>	<b>Fiscal Year 2018 Actual</b>
<i>Output Indicators</i>			
* Facilities inspected	3,089	4,326	4,267
* Number of enforcement cases referred to the Attorney General	63	41	27
* Number of violation notices issued	262	250	216
* Waste diverted from landfills by tire collections (measured in tons)	5,752	4,391	2,273
* Land remediated (measured in acres)	1,163	905	1,317

**Bureau of Water**

The Bureau of Water is committed to ensuring that Illinois’ rivers, streams, and lakes will support all uses for which they are designated, including protection of aquatic life, recreation, drinking water supply and fish consumption. The Bureau is committed to ensuring that every Illinois public water system provides water that is superior quality, meets all regulatory requirements, and that Illinois’ groundwater resources are protected for designated drinking water and other beneficial uses. To accomplish this mission, the Bureau monitors the quality of the state’s surface and groundwater resources; runs a municipal, stormwater, and industrial effluent permitting program; administers a permit program for community water supplies; regularly inspects sources of water pollution and drinking water treatment facilities; responds to citizen complaints; insures compliance with regulatory standards; and enforces applicable regulatory requirements. To assist, the Bureau provides several loan and grant programs designed to upgrade existing and build new wastewater, stormwater treatment and public water supply infrastructure, reduce nonpoint source pollution, conduct green infrastructure projects, and protect and restore Illinois’ inland lakes and streams.

The Bureau of Water consists of the following Sections:

- Field Operations
- Permits
- Public Water Supplies:
- Infrastructure Financial Assistance Water and Wastewater Infrastructure
- Watershed Management
- Water Quality Standards

On the compliance and enforcement side, the Bureau of Water increased both VNs issued and AGO referrals, while FY20 inspections decreased due to a 3-month pause in in-person work plan inspections due to the COVID-19 pandemic.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The State Revolving Fund program saw a record number of applications in FY19 and FY20 for the popular program for local government infrastructure needs. The corresponding loans issued figure will be on a 1-2 year lag due to project plan evaluation and approval.

	<b>Fiscal Year 2020 Actual</b>	<b>Fiscal Year 2019 Actual</b>	<b>Fiscal Year 2018 Actual</b>
<i>Output Indicators</i>			
* Drinking water facilities inspected	338	518	441
* Wastewater facilities inspected	342	486	484
* Number of violation notices issued	359	208	205
* Number of enforcement cases referred to the Attorney General	77	25	20
* Wastewater loans	44	45	37
* Drinking water loans	45	50	29
* Value of loans issued for drinking water projects (in thousands)	\$173,582	\$240,792	\$337,565
* Value of loans for wastewater projects (in thousands)	\$255,463	\$443,030	\$395,600
* Major wastewater-discharging facilities in compliance	96%	95%	95%
* Population served with good-quality drinking water from community water supplies	99%	99%	99%

**Division of Legal Counsel**

The Division of Legal Counsel is committed to providing legal support and services to advance the mission of the Agency. Attorneys in the Division of Legal Counsel work directly with Bureau staff to help develop new or amended rules and regulations, including representing the Agency before the Illinois Pollution Control Board in regulatory proceedings. In addition, attorneys work with Bureau staff to develop and prepare enforcement referrals to address instances of non-compliance, then work with the Attorney General’s Office or other prosecutors to formally litigate against violators. The Division of Legal Counsel also provides any other legal assistance to the Bureaus or other members of the Agency, through legal research and memoranda, representation in third-party litigation, or other miscellaneous assignments.

The Division of Legal Counsel consists of the following Divisions:

- Regulatory Division
- Enforcement Division

**Associate Director’s Office**

The Associate Director’s office staff provide support services to the Agency to better fulfill Illinois

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Agency's mission. The Associate Director's office is composed of the Offices of Community Relations, Emergency Response, Toxicity Assessment, Environmental Justice, Energy, and Environmental Education. While each program has its own distinct mandates, policies, and operating procedures, the work they do overlaps.

The Associate Director's office consists of the following Sections:

- Office of Community Relations
- Office of Emergency Response
- Office of Toxicity Assessment
- Office of Environmental Justice
- Office of Energy
- Environmental Education

**Division of Laboratories**

The Division of Laboratories provides environmental analysis for a variety of different types of samples, maintaining the highest level of quality assurance and reliability, and doing our part to help keep the citizens of Illinois safe from harmful pollutants. The Division strives to be the premier environmental laboratory in the nation, consistently improving our processes and preparing our staff for the future. The lab performs more than 200,000 environmental analyses annually. The Laboratory Accreditation Unit is charged with the responsibility of ensuring the quality of commercial labs within the state and those across the nation that plan to do work for our state.

The Division of Laboratories consists of the following Sections:

- Organic Analysis Unit
- Inorganic Analysis Unit
- Bench Analysis and Support Unit
- Laboratory Accreditation Unit

The Agency's headquarters and laboratory facilities are located in Springfield. Field offices are located in Rockford, Des Plaines, Elgin, Elk Grove, Peoria, Champaign, Collinsville, and Marion.

**PLANNING**

In support of the Agency's mission statement, the following program goals have been developed:

1. Ensure that every public water supply will provide water that is consistently safe to drink.
2. Ensure that all federal and state air quality standards are being achieved.
3. Reduce contamination of the land through prevention and cleanup.
4. Ensure that Illinois rivers, streams, lakes, and groundwater support all designated uses.
5. Conduct a timely and effective enforcement program as a means to deter actions that delay or prevent.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Agency operates under a Performance Partnership Agreement (PPA) with the U.S. Environmental Protection Agency. The PPA is funded by a Performance Partnership Grant (PPG). The PPA sets goals, outcomes, strategies, and measures for programs funded through the PPG. The PPG allows for more flexibility in the use of federal funds as it takes programs from all three Bureaus and houses them under one agreement. The Agency prepares an annual performance report within the PPA document itself. PPA planning, along with the Service Efforts and Accomplishments reporting, budget preparations, legislative tracking, and management meetings comprise the majority of planning.

**SIGNIFICANT CHALLENGES**

On March 17, 2020, the Agency placed the majority of employees on remote work status in response to the COVID-19 pandemic and direction from the Governor's Office, the Illinois Department of Public Health, and the Department of Central Management Services. While some work units were able to transition to remote work relatively seamlessly, others had to take time to amend work plans and processes in preparation of teleworking for several weeks or months. Most notably, field inspection staff redirected efforts away from scheduled in-person inspections and toward file reviews, desk audits, closing out prior inspection reports, and preparing for future inspections and reports. Emergency inspections continued per usual protocol. Field inspections resumed with strict health and safety protocols shortly before the end of this audit cycle, and work plans have been readjusted for the remainder of the year. Indications are that permits have continued to be processed at a normal rate.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Environmental Protection Agency's (Agency) explanations for significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances (Schedule 3) are detailed below. For the purpose of this analysis, fluctuations equal to or in excess of \$250,000 and 20% in expenditures were considered to be significant.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

Administration

The decrease was due to no expenditures for back wages to employees in Fiscal Year 2020 compared to Fiscal Year 2019 payment of this expenditure.

**U.S. Environmental Protection Fund - 065**

Air Pollution Control

The increase was due to an increase in grant awards and payments. Additionally, the increase was due to greater personal services and related costs due to moving people onto this payroll to ensure grant funds were fully spent.

**Underground Storage Tank Fund – 072**

Administration

The decrease was due to the elimination of a lump sum appropriation that was used for personal services and related costs and not paying the Facilities Management Revolving Fund (314) bills from this appropriation. All administrative costs/bills are rotated between funds based upon appropriation and cash balance.

**Clean Air Act (CAA) Permit Fund – 091**

Administration

The increase was due to paying a greater amount of the Facilities Management Revolving Fund (314) bills from this appropriation. All administrative costs/bills are rotated between funds based upon appropriation and cash balance.

**Brownfields Redevelopment Fund – 214**

Land Pollution Control

The decrease was due to ending of the payment for personal services and related costs from this appropriation. The staff were moved to Fund 065 payroll due to a change in how the Agency administers this grant.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Renewable Energy Resources Trust Fund - 564**

Land Pollution Control

The increase was due to a new appropriation to provide a grant for purposes of funding education and training for renewable energy and energy efficiency technology and for the operations and services of the Illinois Green Economy Network.

**Illinois Clean Water Fund – 731**

Laboratory Services

The increase was due to the purchase of laboratory supplies required for testing and two appropriations were combined and used for these purchases.

Land Pollution Control

The increase was due to a new appropriation to provide a grant for purposes of the National Great Rivers Research and Education Center.

**DCEO Energy Projects Fund – 820**

Land Pollution Control

The decrease was due to a lack of grant payments and refunds.

**Environmental Protection Trust Fund – 845**

Administration

The increase was due to an increase in grant allocation to agencies. Disbursements to agencies are based on funds available and the Illinois Environmental Protection Trust Fund Commission agreements, therefore, the expenditures vary from year to year.

**Federal Energy Fund – 859**

Land Pollution Control

The increase was due to a greater amount of grants to local governments, other state agencies, and non-profit organizations.

**Environmental Protection Permit and Inspection Fund – 944**

Administration

The decrease was due to not paying the Technology Management Revolving Fund (304) bills and personal services and related costs from this appropriation. All administrative costs/bills are rotated between funds based upon appropriation and cash balance.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Air Pollution Control

The decrease was due to moving personal services and related costs to Funds 065 and 091 to fully utilize grant funds.

Land Pollution Control

The decrease was due to moving personal services and related costs to Funds 065 and 091 to fully utilize grant funds.

**Build Illinois Bond Fund – 971**

Land Pollution Control

The decrease was due to the decrease in the transfer of bond funds to the Illinois Clean Water Fund (731).

Bureau of Water

The decrease was due to a combination of depleting appropriations in Fiscal Year 2019 and not issuing grants or loans from these appropriations in Fiscal Year 2020.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund - 001**

Administration

The increase was due to payments for back wages.

**Motor Fuel Tax Fund - 012**

Administration

The decrease was due to a decrease in the appropriation due to the change in statute per Public Act 101-493.

**U.S. Environmental Protection Fund – 065**

Administration

The decrease was due to moving the payment of wages for staff to other appropriations to utilize grant funding.

Land Pollution Control

The decrease was due to a decrease in site cleanup contractual costs and spending. The contractual spending depends on the timing of performing the cleanups.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Clean Air Act (CAA) Permit Fund – 091**

Administration

The decrease was due to shifting of the Facilities Management Revolving Fund (314) payments to other appropriations. All administrative costs/bills are rotated between funds based upon appropriation and cash balance.

**Brownfields Redevelopment Fund – 214**

Land Pollution Control

The decrease was due to a decrease in grants to local governments and decrease in personal services and related spending due to staff being moved to Fund 065 payroll due to a change in how the Agency administers this grant.

**Anti-Pollution Fund - 551**

Bureau of Water

The decrease was due to no grants were awarded to units of local government for wastewater facilities in Fiscal Year 2019.

**Electronics Recycling Fund – 675**

Land Pollution Control

The decrease was due to the phase out of the electronic products recycling fee that was the revenue source for this fund.

**Illinois Clean Water Fund – 0731**

Administration

The decrease was due to administrative costs being allocated to other funds. All administrative costs/bills are rotated between funds based upon appropriation and cash balance.

**DCEO Energy Projects Fund – 0820**

Land Pollution Control

The decrease was due to less grant projects during Fiscal Year 2019.

**Hazardous Waste Fund – 0828**

Land Pollution Control

The decrease was due to lower contractual services spending and not paying the Technology Management Revolving Fund (304) bills from this appropriation. All administrative costs/bills are

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

rotated between funds based upon appropriation and cash balance.

**Environmental Protection Trust Fund – 845**

Administration

The decrease was due to a decrease in grant allocation to agencies. Disbursements to agencies are based on funds available and the Illinois Environmental Protection Trust Fund Commission agreements, therefore, the expenditures vary from year to year.

**Federal Energy Fund – 859**

Land Pollution Control

The increase was due to distributing more grants to local governments for the State Energy Program.

**Build Illinois Bond Fund – 971**

Land Pollution Control

The increase was due to a greater amount of bond funds transferred to the Illinois Clean Water Fund (731).

Bureau of Water

The increase was due to an increase in loan amounts and grant awards to local governments.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Environmental Protection Agency's (Agency) explanations for significant fluctuations in receipts as presented in the Comparative Schedule of Cash Receipts and Deposits into the State Treasury (Schedule 5) are detailed below. For the purpose of this analysis, fluctuations equal to or in excess of \$250,000 and 20% in receipts were considered to be significant.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**Underground Storage Tank Fund - 072**

Illinois Environmental Protection Act

The increase was due to more collections made from the defendants by the courts. This receipt is a restitution payment related to a Leaking Underground Storage Tank (LUST) claim made by the Agency. The amount received each year is dependent on the funds collected from the defendants by the courts.

**EPA Special State Projects Trust Fund - 074**

Court and Anti-Trust Distributions

The decrease was due to the timing of the Environmental Protection Trust Fund (845) transfer during Fiscal Year 2020.

**Pollution Control Board State Trust Fund - 207**

Transfer from the Environmental Protection Trust Fund

The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission. The increase was due to the increase in grant allocation received from the Environmental Protection Trust Fund (845) in Fiscal Year 2020.

**Brownfields Redevelopment Fund - 214**

Federal Grant Receipts

The decrease was due to less reimbursements received from federal grants during Fiscal Year 2020. Grant receipts are dependent on the work performed during any given fiscal year and the amount will vary depending on the needs of the program.

**Water Revolving Fund - 270**

Federal Grant Proceeds

The decrease was due to the timing of federal grant drawdowns and the receipt of the State match. In Fiscal Year 2019, the Agency was able to process grant draws on two grants while in Fiscal Year 2020, only the current year grants were available. Grant revenue will vary each year depending on

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

the timing of State match, grant award amounts, and loan disbursements.

Bond Issue Proceeds

The increase was due to proceeds from the additional bond issuance in Fiscal Year 2019. Bonds are issued based on the needs of the program to fund the difference between all other revenues of the program and the expected loan disbursements based on the loans committed. This revenue will vary each year based on the timing of bond sales and the cash flows of the loan program.

Loan Payments - Principal

The principal and interest payments received annually will fluctuate based on repayment schedules and the pledged/unpledged status of loans.

Loan Payments - Interest

The principal and interest payments received annually will fluctuate based on repayment schedules and the pledged/unpledged status of loans. The Agency pledged the majority of the loans to the April 2019 bond sale. Prior to that, interest and principal on unpledged loans were coming directly into the Water Revolving Fund (270) on a monthly basis.

**Hazardous Waste Fund - 828**

Fund Transfer

The decrease was due to less Build Illinois Bond funds transferred to make a State match payment related to clean up activities on a site on the U.S. Environmental Protection Agency's National Priorities List in Fiscal Year 2020.

Hazardous Waste Cost Recoveries

Receipts during Fiscal Year 2020 represented a full year of billings. There was a vacancy in the position that processes bills that was filled in April 2019.

Penalties and Fines

The decrease was due to no court ordered payments being received during Fiscal Year 2020.

**Hazardous Waste Research Fund - 840**

Special Waste Hauler Fees

The increase was due to more applications received during the fiscal year. This revenue is a three-year permit and fluctuation is expected every 3 years as permits expire and require renewal.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Environmental Protection Trust Fund - 845**

Penalty Payments

The receipts are based on referrals and penalties assessed by the Attorney General's Office. These receipts are expected to fluctuate, based on the types of cases processed by the Attorney General.

**Federal Energy Receipts Fund - 859**

Department of Energy

The increase was due to more reimbursements received from federal grants during Fiscal Year 2020. Grant receipts are dependent on the work performed during any given fiscal year and the amount will vary depending on the needs of the program.

**Environmental Protect Permit and Inspection Fund - 944**

Expedited Fees

The decrease was due to the decrease in requests for expedited permits during Fiscal Year 2020.

Coal Ash Initial Fees

The increase was due to a new fee which was initiated in Fiscal Year 2020 per Public Act 101-0171.

Coal Ash Annual Fees

The increase was due to a new fee which was initiated in Fiscal Year 2020 per Public Act 101-0171.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**U.S. Environmental Protection Fund - 065**

Department of Transportation Agreement

The Agency has an agreement with the Department of Transportation for pass through grants through the Congestion Mitigation and Air Quality Improvement (CMAQ) program for transportation projects which improve air and mitigate congestion. The decrease was due to more projects completed in Fiscal Year 2018.

**Underground Storage Tank Fund - 072**

Penalties

The decrease was due to less collections made from the defendants by the courts. This receipt is a restitution payment related to a Leaking Underground Storage Tank (LUST) claim made by the Agency. The amount received each year is dependent on the funds collected from the defendants by

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

the courts.

**EPA Special State Projects Trust Fund - 074**

Court and Anti-Trust Distributions

The increase was due to the timing of the Environmental Protection Trust Fund (845) transfer during Fiscal Year 2019.

**Pollution Control Board State Trust Fund - 207**

Transfer from the Environmental Protection Trust Fund

The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission. The decrease was due to the decrease in grant allocation received from the Environmental Protection Trust Fund (845) in Fiscal Year 2019.

**Water Revolving Fund - 270**

Federal Grant Proceeds

The increase was due to the timing of federal grant drawdowns and receipt of the State match. Federal grant funds are drawn on a reimbursement basis when State match funds are provided. The Agency had provided the State match and drawn two years of grants in Fiscal Year 2019 in order to fund the program without issuing bonds. This revenue will vary from year to year depending on the timing of the State match, grant award amounts, and loan disbursements.

Bond Issue Proceeds

The decrease was due to the bond issuance of \$450 million in Fiscal Year 2019 compared to \$560 million in Fiscal Year 2018. This revenue will vary each year based on the timing of bond sales and the cash flows of the loan program.

Loan Payments - Interest

The principal and interest payments received annually will fluctuate based on repayment schedules and the pledged/unpledged status of loans. The Agency pledged the majority of the loans to the April 2019 bond sale. Prior to that, interest and principal on unpledged loans were coming directly into the Water Revolving Fund (270) on a monthly basis.

**Electronics Recycling Fund - 675**

Electronic Recycling Fee

The decrease was due to a program change. Beginning in Fiscal Year 2019 new fees are deposited into the Solid Waste Management Fund (078).

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Hazardous Waste Fund - 828**

Fund Transfer

The increase was due to more Build Illinois Bond funds transferred to make a State match payment related to clean up activities on a site on the U.S. Environmental Protection Agency's National Priorities List in Fiscal Year 2019.

Hazardous Waste Cost Recoveries

The increase was due to an increase in billings processed. There was a vacancy in the position that processes bills that was filled in April 2019.

Penalties and Fines

The increase was due to court ordered payments received and designated to be deposited into the fund.

**Environmental Protection Trust Fund - 845**

Penalty Payments

The receipts are based on referrals and penalties assessed by the Attorney General's Office. These receipts are expected to fluctuate, based on the types of cases processed by the Attorney General.

**Federal Energy Receipts Fund - 859**

Department of Energy

The increase was due to more reimbursements received from federal grants during Fiscal Year 2019. Grant receipts are dependent on the work performed during any given fiscal year and the amount will vary depending on the needs of the program.

**Vehicle Inspection – 944**

Expedited Fees

The increase was due to an increase in requests for expedited permits during Fiscal Year 2019.

**Vehicle Inspection – 963**

Motor Fuel Tax Fund

The decrease was due to the decrease in Motor Fuel Tax Fund allocation due to the change in statute.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Environmental Protection Agency's (Agency) explanations for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2020 and 2019 (Schedules 1 and 2) are detailed below. For the purpose of this analysis, lapse period spending of \$250,000 and 20% or more of total expenditures was considered to be significant.

**FISCAL YEAR 2020**

**U.S. Environmental Protection Fund - 065**

Bureau of Water

The Lapse Period spending was due to grantees submitting the majority of reimbursements towards the end of the fiscal year.

**Underground Storage Tank Fund - 072**

Land Pollution Control

The Lapse Period spending was due to the payment of Leaking Underground Storage Tank claims during the lapse period.

**EPA Special State Projects Trust Fund - 074**

Administration

The Lapse Period spending was due to the payment of June invoices of the Technology Management Revolving Fund for telecommunications and statistical services during the lapse period.

**Underground Storage Tank Fund - 270**

Administration

The Lapse Period spending was due to the payment of June invoices of the Facility Management Revolving Fund for facilities and the Technology Management Revolving Fund for Information Technology payroll during the lapse period.

**Vehicle Inspection Fund – 963**

Administration

The Lapse Period spending was due to the payment of June invoices of the Facility Management Revolving Fund for facilities and the Technology Management Revolving Fund for telecommunications and statistical services during the lapse period.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**FISCAL YEAR 2019**

**General Revenue Fund - 001**

Administration

The Lapse Period spending was due to the payment of back wages.

**Underground Storage Tank Fund - 072**

Land Pollution Control

The Lapse Period spending was due to the payment of Leaking Underground Storage Tank claims during the lapse period.

**EPA Special State Projects Trust Fund - 074**

Administration

The Lapse Period spending was due to the payment of June invoices of the Technology Management Revolving Fund for telecommunications and statistical services during the lapse period.

**Solid Waste Management Fund – 078**

Administration

The Lapse Period spending was due to the payment of June invoices of the Facility Management Revolving Fund for facilities and the Technology Management Revolving Fund for telecommunications and statistical services during the lapse period.

**Federal Energy Fund – 859**

Administration

The Lapse Period spending was due to receiving vendor grant project invoices during lapse period.

**Vehicle Inspection Fund – 963**

Administration

The Lapse Period spending was due to the payment of June invoices of the Facility Management Revolving Fund for facilities and the Technology Management Revolving Fund for telecommunications and statistical services during the lapse period.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u><b>AVERAGE FULL-TIME EMPLOYEES</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Administrative Services	3	5	7
Bureau of Air	159	164	171
Laboratories	15	15	16
Bureau of Land	226	225	213
Bureau of Water	207	199	208
Total Full-Time Equivalent Employees	<u>610</u>	<u>608</u>	<u>615</u>

Note 1: This schedule presents the average number of employees, by function, at the Agency.

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<b>2020</b>	<b>2019</b>
<b>OPERATIONAL DIVISION</b>		
<b>Administration</b>		
Overtime Hours Paid	107	293
Compensatory Hours Granted	41	55
Total	148	348
Value of Overtime Hours Paid	\$ 4,946	\$ 13,799
Value of Compensatory Hours Granted	1,887	2,264
Total Costs	\$ 6,833	\$ 16,063
<b>Bureau of Air</b>		
Overtime Hours Paid	2,766	2,631
Compensatory Hours Granted	1,370	1,620
Total	4,136	4,251
Value of Overtime Hours Paid	\$ 136,941	\$ 125,337
Value of Compensatory Hours Granted	57,757	74,417
Total Costs	\$ 194,698	\$ 199,754
<b>Laboratory Services</b>		
Overtime Hours Paid	67	-
Compensatory Hours Granted	156	207
Total	223	207
Value of Overtime Hours Paid	\$ 2,508	\$ -
Value of Compensatory Hours Granted	7,337	9,415
Total Costs	\$ 9,845	\$ 9,415

STATE OF ILLINOIS  
**ENVIRONMENTAL PROTECTION AGENCY**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>
<b>Bureau of Land</b>		
Overtime Hours Paid	1,321	1,228
Compensatory Hours Granted	2,241	2,317
Total	<u>3,562</u>	<u>3,545</u>
Value of Overtime Hours Paid	\$ 65,759	\$ 58,740
Value of Compensatory Hours Granted	88,916	90,027
Total Costs	<u>\$ 154,675</u>	<u>\$ 148,767</u>
<b>Bureau of Water</b>		
Overtime Hours Paid	771	810
Compensatory Hours Granted	2,565	2,738
Total	<u>3,336</u>	<u>3,548</u>
Value of Overtime Hours Paid	\$ 37,825	\$ 38,687
Value of Compensatory Hours Granted	110,947	115,941
Total Costs	<u>\$ 148,772</u>	<u>\$ 154,628</u>
<b>GRAND TOTAL – ENTIRE DEPARTMENT</b>		
Overtime Hours Paid	5,032	4,962
Compensatory Hours Granted	6,373	6,937
Total	<u>11,405</u>	<u>11,899</u>
Value of Overtime Hours Paid	\$ 247,979	\$ 236,563
Value of Compensatory Hours Granted	266,844	292,064
Total Costs	<u>\$ 514,823</u>	<u>\$ 528,627</u>