

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2016

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 COMPLIANCE EXAMINATION
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TABLE OF CONTENTS

		<u>Page(s)</u>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		3
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		4
Supplementary Information for State Compliance Purposes:		
Summary	<u>Schedule</u>	<u>Page(s)</u>
Fiscal Schedules and Analysis		7
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2016	1	8
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2015	2	11
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	14
Schedule of Changes in State Property	4	18
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller	5	19
Analysis of Significant Variations in Expenditures	6	20
Analysis of Significant Variations in Receipts	7	22
Analysis of Significant Lapse Period Spending	8	23
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		24
Budget Impasse Disclosures (Not Examined)		26
Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)		27
Interest Costs on Fiscal Year 2016 Invoices (Not Examined)		28
Average Number of Employees (Not Examined)		29
Annual Cost Statistics (Not Examined)		30
Interagency Agreement (Not Examined)		31
Service Efforts and Accomplishments (Not Examined)		32

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016

AGENCY OFFICIALS

Chair (9/4/15 – present)	Gerald M. Keenan
Chair (7/1/14 – 9/3/15)	Deanna Glosser
Executive Director (10/1/16 – present)	Vacant
Executive Director (7/1/14 – 9/30/16)	Tom Johnson
Fiscal Officer	Kathryn Griffin
General Counsel	Vacant

Board offices are located at:

1021 North Grand Avenue East
Springfield, Illinois 62794

100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

2125 South First Street
Champaign, Illinois 61820



IPCB

Illinois Pollution Control Board

April 10, 2017

GOVERNOR

Bruce Rauner



CHAIRMAN

Gerald M. Keenan



MEMBERS

Jennifer Burke

Katie Papadimitriou

Cynthia Santos

Carrie Zalewski



SPRINGFIELD OFFICE

1021 N. Grand Ave. East
P.O. Box 19274
Springfield, IL
62794-9274

Main: 217-524-8500
FAX: 217-524-8508



CHICAGO OFFICE

James R. Thompson Center
100 West Randolph
Suite 11-500
Chicago, IL
60601-3233

Main: 312-814-3620
FAX: 312-814-3669
TTY: 866-323-1677



WEB SITE

www.ipcb.state.il.us

Honorable Frank J. Mautino
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the State of Illinois, Pollution Control Board. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, Pollution Control Board's compliance with the following assertions during the two-year period ended June 30, 2016. Based on this evaluation, we assert that during the years ended June 30, 2016, and June 30, 2015, the State of Illinois, Pollution Control Board has materially complied with the assertions below.

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

Yours very truly,

State of Illinois, Pollution Control Board

SIGNED ORIGINAL ON FILE

Gerald M. Keenan, Chair

SIGNED ORIGINAL ON FILE

Kathryn Griffin, Fiscal Officer

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with 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, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
<u>Findings</u>	<u>Report</u>	<u>Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	1

EXIT CONFERENCE

The Pollution Control Board waived an exit conference in correspondence dated April 4, 2017.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. · SUITE S-900
160 NORTH LASALLE · 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

We have examined the State of Illinois, Pollution Control Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2016. The management of the State of Illinois, Pollution Control Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Pollution Control Board's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Pollution Control Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a

reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Pollution Control Board's compliance with specified requirements.

In our opinion, the State of Illinois, Pollution Control Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2016.

Internal Control

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

There were no immaterial findings that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2016, and June 30, 2015, in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014, accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the State of Illinois, Pollution Control Board's membership and management, and is not intended to be and should not be used by anyone other than these specified parties.

SIGNED ORIGINAL ON FILE

BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
April 10, 2017

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2016
 - Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2015
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Fiscal Year 2016 Invoices (Not Examined)
 - Average Number of Employees (Not Examined)
 - Annual Cost Statistics (Not Examined)
 - Interagency Agreement (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

P.A. 99-0524 and Court-Ordered Expenditures	Expenditure			Lapse Period Expenditures 7/01-8/31/16	Total Expenditures	Balances Lapsed
	Authority (Net After Transfers)	Expenditures Through 6/30/16	Expenditures Through 6/30/16			
APPROPRIATED FUNDS						
Underground Storage Tank Fund - 0072						
Case Processing	\$ 773,000	\$ 769,685	\$ 3,315	\$ 773,000	\$ -	
Total, Fund 0072	\$ 773,000	\$ 769,685	\$ 3,315	\$ 773,000	\$ -	
Clean Air Act Permit Fund - 0091						
Personal Services	\$ 650,000	\$ 644,418	\$ -	\$ 644,418	\$ 5,582	
State Contributions to State Employees' Retirement System	296,400	294,183	-	294,183	2,217	
State Contributions to Social Security	49,500	46,953	-	46,953	2,547	
Group Insurance	230,000	146,668	-	146,668	83,332	
Contractual Services	10,000	-	10,000	10,000	-	
Total, Fund 0091	\$ 1,235,900	\$ 1,132,222	\$ 10,000	\$ 1,142,222	\$ 93,678	
Pollution Control Board Fund - 0277						
Lump Sums	\$ 48,000	\$ -	\$ 36,456	\$ 36,456	\$ 11,544	
Refunds	2,000	-	-	-	2,000	
Total, Fund 0277	\$ 50,000	\$ -	\$ 36,456	\$ 36,456	\$ 13,544	

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016						
	Expenditure Authority		Expenditures		Lapse Period	
	(Net After Transfers)	Through 6/30/16	Through 6/30/16	Expenditures 7/01-8/31/16	Total Expenditures	Balances Lapsed
P.A. 99-0524 and Court-Ordered Expenditures						
Used Tire Management Fund - 0294						
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 260,000	\$ 259,743	\$ 259,743	-	\$ 259,743	\$ 257
Total, Fund 0294	<u>\$ 260,000</u>	<u>\$ 259,743</u>	<u>\$ 259,743</u>	<u>-</u>	<u>\$ 259,743</u>	<u>\$ 257</u>
Environmental Protection Permit and Inspection Fund - 0944						
Personal Services	\$ 599,000	\$ 594,954	\$ 594,954	-	\$ 594,954	\$ 4,046
State Contributions to State Employees' Retirement System	273,100	272,293	272,293	-	272,293	807
State Contributions to Social Security	45,900	43,123	43,123	-	43,123	2,777
Group Insurance	161,000	160,313	160,313	-	160,313	687
Total, Fund 0944	<u>\$ 1,079,000</u>	<u>\$ 1,070,683</u>	<u>\$ 1,070,683</u>	<u>-</u>	<u>\$ 1,070,683</u>	<u>\$ 8,317</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 3,397,900</u>	<u>\$ 3,232,333</u>	<u>\$ 3,232,333</u>	<u>\$ 49,771</u>	<u>\$ 3,282,104</u>	<u>\$ 115,796</u>

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016					
P.A. 99-0524 and Court-Ordered Expenditures	Expenditure Authority		Lapse Period Expenditures		Balances
	(Net After Transfers)	Through 6/30/16	7/01-8/31/16	Total Expenditures	Lapsed

NON-APPROPRIATED FUND

Pollution Control Board State Trust Fund - 0207

Case Management	\$ 196,275	\$ 213,871	\$ 410,146
Total, Fund 0207	<u>\$ 196,275</u>	<u>\$ 213,871</u>	<u>\$ 410,146</u>
TOTAL - NON-APPROPRIATED FUND	<u>\$ 196,275</u>	<u>\$ 213,871</u>	<u>\$ 410,146</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 3,428,608</u>	<u>\$ 263,642</u>	<u>\$ 3,692,250</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Board records.

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

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

Note 4: During Fiscal Year 2016, the Board operated without enacted appropriations until Public Act 99-0524 was signed into law on June 30, 2016. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Board's court-ordered payroll payments were merged into the enacted appropriation within Fund 072, Fund 091, Fund 294, and Fund 944. Further, the Board incurred non-payroll obligations within Fund 072, Fund 091, and Fund 277, which the Board was unable to pay until the passage of Public Act 99-0524.

Note 5: Public Act 99-524 authorizes the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 26 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations For Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

P.A. 98-0679	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
APPROPRIATED FUNDS					
Underground Storage Tank Fund - 0072					
Case Processing	\$ 457,500	\$ 444,234	\$ -	\$ 444,234	\$ 13,266
Total, Fund 0072	\$ 457,500	\$ 444,234	\$ -	\$ 444,234	\$ 13,266
Clean Air Act Permit Fund - 0091					
Personal Services	\$ 830,000	\$ 760,075	\$ 58	\$ 760,133	\$ 69,867
State Contributions to State Employees' Retirement System	351,500	322,043	24	322,067	29,433
State Contributions to Social Security	63,500	54,762	4	54,766	8,734
Group Insurance	276,000	185,051	-	185,051	90,949
Contractual Services	10,000	-	-	-	10,000
Total, Fund 0091	\$ 1,531,000	\$ 1,321,931	\$ 86	\$ 1,322,017	\$ 208,983
Pollution Control Board Fund - 0277					
Contractual Services	\$ 45,000	\$ 2,841	\$ -	\$ 2,841	\$ 42,159
Telecommunications	3,000	1,917	-	1,917	1,083
Refunds	2,000	1,886	-	1,886	114
Total, Fund 0277	\$ 50,000	\$ 6,644	\$ -	\$ 6,644	\$ 43,356

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations For Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

P.A. 98-0679	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
Used Tire Management Fund - 0294					
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 260,000	\$ 252,542	\$ -	\$ 252,542	\$ 7,458
Total, Fund 0294	\$ 260,000	\$ 252,542	\$ -	\$ 252,542	\$ 7,458
Environmental Protection Permit and Inspection Fund - 0944					
Personal Services	\$ 599,000	\$ 594,303	\$ 136	\$ 594,439	\$ 4,561
State Contributions to State Employees' Retirement System	253,600	252,427	58	252,485	1,115
State Contributions to Social Security Group Insurance	45,900	42,512	10	42,522	3,378
	161,000	152,852	-	152,852	8,148
Total, Fund 0944	\$ 1,059,500	\$ 1,042,094	\$ 204	\$ 1,042,298	\$ 17,202
TOTAL - ALL APPROPRIATED FUNDS	\$ 3,358,000	\$ 3,067,445	\$ 290	\$ 3,067,735	\$ 290,265

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations For Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

P.A. 98-0679	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
NON-APPROPRIATED FUND					
Pollution Control Board State Trust Fund - 0207					
Case Management	\$ 420,611	\$ 43,003	\$ 463,614		
Total, Fund 0207	<u>\$ 420,611</u>	<u>\$ 43,003</u>	<u>\$ 463,614</u>		
TOTAL - NON-APPROPRIATED FUND	<u>\$ 420,611</u>	<u>\$ 43,003</u>	<u>\$ 463,614</u>		
GRAND TOTAL - ALL FUNDS	<u>\$ 3,488,056</u>	<u>\$ 43,293</u>	<u>\$ 3,531,349</u>		

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Board's records as of August 31, 2015, and have been reconciled to the State Comptroller's records.

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

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0524 and Court-Ordered Expenditures	P.A. 98-0679	P.A. 98-0064
APPROPRIATED FUNDS			
Underground Storage Tank Fund - 0072			
Appropriations (Net After Transfers)	\$ 773,000	\$ 457,500	\$ 429,900
Expenditures			
Case Processing	\$ 773,000	\$ 444,234	\$ 419,390
Total Expenditures	\$ 773,000	\$ 444,234	\$ 419,390
Lapsed Balances	\$ -	\$ 13,266	\$ 10,510
Clean Air Act Permit Fund - 0091			
Appropriations (Net After Transfers)	\$ 1,235,900	\$ 1,531,000	\$ 1,469,100
Expenditures			
Personal Services	\$ 644,418	\$ 760,133	\$ 680,230
State Contributions to State Employees' Retirement System	294,183	322,067	274,452
State Contributions to Social Security	46,953	54,766	49,528
Group Insurance	146,668	185,051	162,816
Contractual Services	10,000	-	10,000
Total Expenditures	\$ 1,142,222	\$ 1,322,017	\$ 1,177,026
Lapsed Balances	\$ 93,678	\$ 208,983	\$ 292,074
Pollution Control Board Fund - 0277			
Appropriations (Net After Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
Contractual Services	\$ -	\$ 2,841	\$ 12,469
Telecommunications	-	1,917	4,000
Lump Sums	36,456	-	-
Refunds	-	1,886	-
Total Expenditures	\$ 36,456	\$ 6,644	\$ 16,469
Lapsed Balances	\$ 13,544	\$ 43,356	\$ 33,531

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0524 and Court-Ordered Expenditures	P.A. 98-0679	P.A. 98-0064
Used Tire Management Fund - 0294			
Appropriations (Net After Transfers)	\$ 260,000	\$ 260,000	\$ 260,000
Expenditures			
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 259,743	\$ 252,542	\$ 249,999
Total Expenditures	\$ 259,743	\$ 252,542	\$ 249,999
Lapsed Balances	\$ 257	\$ 7,458	\$ 10,001
Environmental Protection Permit and Inspection Fund - 0944			
Appropriations (Net After Transfers)	\$ 1,079,000	\$ 1,059,500	\$ 977,000
Expenditures			
Personal Services	\$ 594,954	\$ 594,439	\$ 541,119
State Contributions to State Employees' Retirement System	272,293	252,485	218,892
State Contributions to Social Security	43,123	42,522	38,611
Group Insurance	160,313	152,852	147,655
Total Expenditures	\$ 1,070,683	\$ 1,042,298	\$ 946,277
Lapsed Balances	\$ 8,317	\$ 17,202	\$ 30,723
<u>TOTAL - ALL APPROPRIATED FUNDS</u>			
Total Appropriations (Net After Transfers)	\$ 3,397,900	\$ 3,358,000	\$ 3,186,000
Total Expenditures	\$ 3,282,104	\$ 3,067,735	\$ 2,809,161
Lapsed Balances	\$ 115,796	\$ 290,265	\$ 376,839

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	2016	Fiscal Year 2015	2014
	P.A. 99-0524 and Court-Ordered Expenditures	P.A. 98-0679	P.A. 98-0064
NON-APPROPRIATED FUND			
Pollution Control Board State Trust Fund - 0207			
Expenditures			
Case Management	\$ 410,146	\$ 463,614	\$ 882,334
Total Expenditures	<u>\$ 410,146</u>	<u>\$ 463,614</u>	<u>\$ 882,334</u>
TOTAL - NON-APPROPRIATED FUND	<u>\$ 410,146</u>	<u>\$ 463,614</u>	<u>\$ 882,334</u>
GRAND TOTAL - ALL FUNDS			
Total Expenditures	<u>\$ 3,692,250</u>	<u>\$ 3,531,349</u>	<u>\$ 3,691,495</u>
State Officers' Salaries			
General Revenue Fund - 001 (State Comptroller)			
Appropriations			
Chair	\$ -	\$ 121,100	\$ 121,100
Board Members	-	468,200	468,200
Total Appropriations	<u>\$ -</u>	<u>\$ 589,300</u>	<u>\$ 589,300</u>
Expenditures			
Chair	\$ 120,868	\$ 121,040	\$ 96,749
Board Members	468,205	385,520	374,484
Total Expenditures	<u>\$ 589,073</u>	<u>\$ 506,560</u>	<u>\$ 471,233</u>
Total Lapsed Balances	<u>\$ -</u>	<u>\$ 82,740</u>	<u>\$ 118,067</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Board records. Appropriations, expenditures, and lapsed balances were obtained from the Board's records as of August 31, 2015, and have been reconciled to the State Comptroller's records.

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

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

Note 4: During Fiscal Year 2016, the Board operated without enacted appropriations until Public Act 99-0524 was signed into law on June 30, 2016. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Board's court-ordered payroll payments were merged into the enacted appropriation within Fund 072, Fund 091, Fund 294, and Fund 944. Further, the Board incurred non-payroll obligations within Fund 072, Fund 091, and Fund 277, which the Board was unable to pay until the passage of Public Act 99-0524.

Note 5: Public Act 99-524 authorizes the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 26 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2016

	<u>Equipment</u>
Balance at July 1, 2014	\$ 324,081
Additions	2,964
Deletions	(1,357)
Net Transfers	<u>(1,662)</u>
Balance at June 30, 2015	<u>\$ 324,026</u>
Balance at July 1, 2015	\$ 324,026
Additions	-
Deletions	(7,926)
Net Transfers	<u>-</u>
Balance at June 30, 2016	<u>\$ 316,100</u>

Note: This schedule was prepared from the Board's records and reconciled to the Agency Reports of State Property submitted to the Office of the State Comptroller.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Clean Air Act Permit Fund - 0091			
Jury Duty	\$ -	\$ -	\$ 22
Receipts per Board Records	-	-	22
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits per State Comptroller's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22</u>
Pollution Control Board State Trust Fund - 0207			
Trust Fund Grant	\$ -	\$ 500,000	\$ 600,000
Receipts per Board Records	-	500,000	600,000
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits per State Comptroller's Records	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 600,000</u>
Pollution Control Board Fund - 0277			
Opinion Sales	\$ 476	\$ 1,164	\$ 450
Filing Fees	2,700	10,575	1,725
Subscription Sales	-	20	20
Receipts per Board Records	<u>3,176</u>	<u>11,759</u>	<u>2,195</u>
Plus - In transit at beginning of year	75	-	8
Less - In transit at end of year	-	75	-
Deposits per State Comptroller's Records	<u>\$ 3,251</u>	<u>\$ 11,684</u>	<u>\$ 2,203</u>
Environmental Protection Permit and Inspection Fund - 0944			
Reimbursements for Jury Duty	\$ 375	\$ 17	\$ 34
Reimbursement for Telephone Calls	<u>2</u>	<u>28</u>	<u>105</u>
Receipts per Board Records	377	45	139
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits per State Comptroller's Records	<u>\$ 377</u>	<u>\$ 45</u>	<u>\$ 139</u>
GRAND TOTAL - ALL FUNDS			
Total Cash Receipts per Board	\$ 3,553	\$ 511,804	\$ 602,356
Plus - In transit at beginning of year	75	-	8
Less - In transit at end of year	-	75	-
Total Deposits per State Comptroller's Records	<u>\$ 3,628</u>	<u>\$ 511,729</u>	<u>\$ 602,364</u>

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2016

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015

Underground Storage Tank - 0072

Case Processing

Expenditures increased by \$328,766 or 74%. The increase was due to a shift of personal services dollars and benefits for two employees to this fund from the Clean Air Act Permit Fund (0091).

Clean Air Act Permit Fund - 0091

Group Insurance

Expenditures decreased by \$38,383 or 21%. The decrease in Group Insurance costs was due to the transfer of personnel costs of two employees from this fund to the Underground Storage Tank Fund (0072).

Contractual Services

Expenditures increased by \$10,000 or 100% due to case costs. In Fiscal Year 2015, funds were available and expended for case costs from the Pollution Control Board State Trust Fund (0207) instead of the Clean Air Act Permit Fund (0091).

Pollution Control Board Fund - 0277

Lump Sums

Expenditures increased by \$36,456 or 100%. No lump sum dollars were appropriated to this fund in Fiscal Year 2015 and expenditures made were lease payments to the Facilities Management Revolving Fund (0314).

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2016

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

Clean Air Act Permit Fund - 0091

Contractual Services

Expenditures decreased by \$10,000 or 100%. The decrease was due to the Board utilizing available funds from the Pollution Control Board State Trust Fund (0207) for case costs instead of the Clean Air Act Permit Fund (0091).

Pollution Control Board Fund - 0277

Contractual Services

Expenditures decreased by \$9,628 or 77%. The decrease was mainly due to the availability of contractual services expenditures from the Pollution Control Board State Trust Fund (0207).

Pollution Control Board State Trust Fund - 0207

Case Management

Expenditures decreased by \$418,720 or 47%. The Board is allowed two years to spend the grant funds from the Environmental Protection Trust Fund (0845). The Board utilized a portion of Fiscal Year 2013 grant funds in addition to the Fiscal Year 2014 grant funds for payroll and Statistical Services Revolving Fund (0304) service costs to help stabilize available cash in the Clean Air Act Permit Fund (0091).

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the two years ending June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS
2016 AND 2015**

Pollution Control State Trust Fund – Fund 207

Receipts for case management decreased by \$500,000 or 100%. The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission. Due to the budget impasse in Fiscal Year 2016, the Pollution Control Board did not receive its transfer from the Environmental Protection Trust Fund (0845) until Fiscal Year 2017.

Pollution Control Board Fund – Fund 277

Receipts for filing fees decreased by \$7,875 or 74%. Filing fees are dependent on case filings for that particular time period. In Fiscal Year 2015, there were 114 appeals that challenged the State of Illinois, Environmental Protection Agency's denial of reimbursements for various Underground Storage Tank cleanup costs. These appeals, totaling \$8,550, were not a common event.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS
2015 AND 2014**

Pollution Control Board Fund – Fund 277

Receipts for filing fees increased by \$8,850 or 513%. Filing fees are dependent on case filings for that particular time period. In Fiscal Year 2015, there were 114 appeals that challenged the State of Illinois, Environmental Protection Agency's denial of reimbursements for various Underground Storage Tank cleanup costs. These appeals, totaling \$8,550, were not a common event.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2016

FISCAL YEAR 2016

Clean Air Act Permit Fund - 0091

Contractual Services

The significant spending during the Lapse Period was primarily due to the Board processing invoices received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016.

Pollution Control Board Fund - 0277

Lumps Sums

The significant spending during the Lapse Period was primarily due to the Board processing invoices received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016.

Pollution Control Board State Trust Fund - 0207

Case Management

The significant spending during the Lapse Period was primarily due to the budget impasse in Fiscal Year 2016. The Pollution Control Board did not receive its transfer from the Environmental Protection Trust Fund (0845) until Lapse Period.

FISCAL YEAR 2015

There were no significant Lapse Period expenditures during Fiscal Year 2015.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

Functions

The Pollution Control Board (Board) was created July 1, 1970, as a result of Public Act 76-2429. It was established by the authority of the Environmental Protection Act (Act) (415 ILCS 5/1 et seq.) to provide a unified State-wide program to restore, protect, and enhance the quality of the environment and to assure that adverse effects upon the environment are fully considered and borne by those who cause them.

The Board is a part of the executive branch of the State of Illinois and operates under the authority of and review by the General Assembly. The Board operates under a budget approved by the General Assembly appropriated for the use of the Board. Activities of the Board are subject to the authority of the Office of the Governor, the State's chief executive officer, and other departments of the executive and legislative branches of government as defined by the General Assembly. All funds appropriated to the Board and all other cash received are under the custody and control of the State Treasurer.

The Board has two major responsibilities: determining, defining, and implementing environmental control standards for the State of Illinois; and, adjudicating complaints that allege non-criminal violations of the Act. The Board also reviews appeals arising from permitting and other determinations made by the State of Illinois, Environmental Protection Agency (Agency), as well as pollution control facility citing determinations made by units of local government.

Board decisions in rulemakings and adjudicatory cases are based on legal documents filed with the Board, and testimony or comments gathered at public hearings or submitted by the public. The Board takes formal action and issues its orders by a majority vote of at least three members at meetings open to the public under the Open Meetings Act. Final Board decisions may be appealed directly to the State's appellate courts.

After completing meetings, the Board issues formal, written opinions and orders, explaining and setting forth reasons for its decisions. Board opinions and orders and Board meeting agendas and minutes can be found on the Board's web-site at <http://www.ipcb.state.il.us>.

The Board hears many types of adjudicatory cases. The Board hears enforcement actions alleging violations of the Act and Board regulations. An enforcement action may be brought by anyone, including the Attorney General, a State's Attorney, or any individual, citizens group, association, unit of local government, or corporation. The Board also hears appeals of various types of decisions, including permit decisions made by the Agency; appeals of decisions made by the Office of the State Fire Marshal regarding the Underground Storage Tank Fund; appeals of landfill siting decisions made by counties and municipalities; and, appeals of administrative citations issued by the Agency or units of local government that have been delegated the authority to issue

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

such citations. The Board hears various other types of cases, including requests for variances, adjusted standards, and other types of relief from Board regulations and trade secret claims.

The Board is directed by five technically qualified bi-partisan members appointed by the Governor with the advice and consent of the Senate. Board members bring a balance of qualifications and backgrounds to the environmental cases they consider. With legal, engineering, geological and environmental science expertise, the Board reviews nearly 300 environmental cases annually and holds more than 100 public hearings each year. Each member serves a three-year staggered term. Board members are assisted by legal, administrative, and clerical staff. The Board is chaired by Gerald M. Keenan. Board members as of June 30, 2016, were:

- Gerald M. Keenan
- Carrie Zalewski
- Jennifer Burke
- Jerry O’Leary
- Deanna Glosser

Planning

The Board is a quasi-legislative and quasi-judicial body which does not function as a programmatic agency. The Board’s strategic challenge is to provide a public process that fairly and effectively considers environmental cases and regulations, ensuring that the Act is interpreted, applied, and implemented impartially and consistently. The Board has set-up three goals in achieving its objectives: (1) promulgate sensible and sound environmentally protective regulations based on a decision-making process that brings to bear the most current scientific and technological information, and affords maximum public participation; (2) create a stable system of environmental law by impartially considering and deciding contested cases and promptly issuing well-written, well-reasoned opinions and orders; and, (3) reduce pollution by increasing public awareness of the Act and Board regulations.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. The Board, as of the end of fieldwork, was holding four Fiscal Year 2016 invoices, totaling \$57,911, which were paid in Fiscal Year 2017 using the non-appropriated Pollution Control Board State Trust Fund. Therefore, the Board did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Board and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Board's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2015 and Fiscal Year 2016.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
INTEREST COSTS ON FISCAL YEAR 2016 INVOICES
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

Prompt Payment Interest Costs

The Board did not incur any prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540). The Board's vendors were paid within 90 days or paid from funds and accounts that are ineligible for prompt payment interest due to vendors under the Act.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2016
 (NOT EXAMINED)

The following table, prepared from Board records, presents the average number of Board employees, by function, for the Fiscal Year Ended June 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Fiscal Officer	1	1	1
Legal/Policy Advisors	6	4	3
Senior Attorney	1	1	1
Staff Attorney	4	4	3
Secretaries	2	4	3
Other	6	6	9
Environmental Scientist	2	2	2
Executive Director	1	1	1
Total	<u>23</u>	<u>23</u>	<u>23</u>

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
ANNUAL COST STATISTICS
 For the Two Years Ended June 30, 2016
 (NOT EXAMINED)

Cost Per Year Per Proceeding

Comparative costs of case distributions and rulemakings were prepared from Board records for the three years ended June 30, 2016. This information was provided by Board personnel and has not been examined.

	Fiscal Year		
	2016	2015	2014
Case Distribution	96	253	202
Rulemakings	17	24	24
Total Proceedings before the Board	113	277	226
Expenditures from Appropriated Funds	\$ 3,871,177	\$ 3,574,295	\$ 3,280,394
Expenditures from Non-Appropriated Funds	410,146	463,614	882,334
Total Expenditures	\$ 4,281,323	\$ 4,037,909	\$ 4,162,728
Total Cost per Proceeding	\$ 37,888	\$ 14,577	\$ 18,419

Expenditures for computing proceeding cost per year represents total expenditures from appropriations and expenditures from the Pollution Control Board State Trust Fund (a non-appropriated fund).

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
INTERAGENCY AGREEMENT
For the Two Years Ended June 30, 2016
(NOT EXAMINED)

The Board entered into an interagency agreement with the State of Illinois, Environmental Protection Agency (Agency). This agreement established the Agency to act as a fiscal conduit through which funding will be made available to the Board. The Board shall, however, continue to operate as an independent board, without direction or oversight from the Agency. This agreement stated the Agency would process payments for the Board's employees; however, the Board would maintain control over matters of employment, procurement, and policy.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2016
 (NOT EXAMINED)

Represented below are cases handled by the Board for the Fiscal Year Ended June 30, 2016, 2015, and 2014:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Case by Type			
VariANCES (an extension to comply with rules)	21	-	4
Enforcement Cases	22	35	34
Permit Appeals	24	142	22
Administrative Citations	14	37	51
UST (Underground Storage Tanks)	-	-	10
Adjusted Standards	1	3	3
Other (Energy planning, Community Right to Know, trade secret cases, and procedural rule amendments)	<u>14</u>	<u>36</u>	<u>78</u>
Total Case Distribution	<u><u>96</u></u>	<u><u>253</u></u>	<u><u>202</u></u>
Regulations Proposed	<u><u>17</u></u>	<u><u>24</u></u>	<u><u>24</u></u>

Note: Under certain sections of the Environmental Protection Act, cases can be filed by various entities, such as the State of Illinois, Environmental Protection Agency, the Attorney General, counties, or pollution sources. The Board has no input into the filing of enforcement cases, permit appeals, reviews, or citations. As a result, any fluctuations are beyond the control of the Board.