

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD**

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

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STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

BOARD OFFICIALS

Chief Fiscal Officer (11/16/20 - Present)	Mr. Bruce Bennett
Chief Fiscal Officer (10/31/20 – 11/15/20)	Vacant
Chief Fiscal Officer (07/01/18 – 10/30/20)	Ms. Kathryn Griffin
General Counsel	Ms. Marie Tipsord

BOARD OFFICERS

Chair of the Board (08/15/19 - Present)	Ms. Barbara Flynn Currie
Chair of the Board (07/01/18 – 08/14/19)	Ms. Katie Papadimitriu

The Pollution Control Board's primary administrative offices are located at:

1021 North Grand Avenue East
Springfield, Illinois 62794

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



IPCB

Illinois Pollution Control Board

MANAGEMENT ASSERTION LETTER

GOVERNOR

JB Pritzker



CHAIRMAN

Barbara Flynn Currie



MEMBERS

Anastasia Palivos

Cynthia Santos

Jennifer Van Wie



CHICAGO OFFICE

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

Main: 312-814-3620
FAX: 312-814-3669
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SPRINGFIELD OFFICE

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

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



WEB SITE

pcb.illinois.gov

March 3, 2021

Roth&Co
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 State of Illinois, Illinois Pollution Control Board (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 Board'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 Board has materially complied with the specified requirements below.

- A. The 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 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 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 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 truly,

State of Illinois, Illinois Pollution Control Board

SIGNED ORIGINAL ON FILE

Barbara Flynn Currie, Chairman

SIGNED ORIGINAL ON FILE

Bruce Bennett, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Marie Tipsord, General Counsel

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

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, 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	0

EXIT CONFERENCE

The Pollution Control Board waived an exit conference in a correspondence from Marie Tipsord, General Counsel, on January 26, 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, Pollution Control Board (Board) 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 Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance based on our examination.

The specified requirements are:

- A. The 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 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 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 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance

about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board 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 opinion.

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

In our opinion, the Board complied with the specified requirements during two years ended June 30, 2020, in all material respects.

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 Board 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 Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, 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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. *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.

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

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

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 Board'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 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board 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 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018 in Schedules 3 through 5 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 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
March 3, 2021

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
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		Total Expenditures 15 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
			July 1 to October 31, 2020	October 31, 2020		
Public Act 101-0007						
APPROPRIATED FUNDS						
Underground Storage Tank Fund - 0072						
Case Processing	\$ 1,621,100	\$ 1,356,724	\$ -	\$ -	\$ 1,356,724	\$ 264,376
Subtotal - Fund 0072	<u>\$ 1,621,100</u>	<u>\$ 1,356,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,356,724</u>	<u>\$ 264,376</u>
Clean Air Act Permit Fund - 0091						
Personal Services	\$ 300,000	\$ 279,251	\$ -	\$ -	\$ 279,251	\$ 20,749
State Contributions to State Employees' Retirement System	162,900	152,146	-	-	152,146	10,754
State Contributions to Social Security	23,000	20,118	-	-	20,118	2,882
Group Insurance	96,000	64,309	-	-	64,309	31,691
Subtotal - Fund 0091	<u>\$ 581,900</u>	<u>\$ 515,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,824</u>	<u>\$ 66,076</u>
Pollution Control Board - 0277						
Lump Sums	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Refunds	2,000	-	-	-	-	2,000
Subtotal - Fund 0277	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
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)	Lapse Period Expenditures		Total Expenditures 15 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to October 31, 2020		
Public Act 101-0007	\$ 411,300	\$ 341,335	\$ 537	\$ 341,872	\$ 69,428
Used Tire Management Fund - 0294	\$ 411,300	\$ 341,335	\$ 537	\$ 341,872	\$ 69,428
Used for purposes provided in Section 55.6 of the Environmental Protection Act					
Subtotal - Fund 0294	\$ 411,300	\$ 341,335	\$ 537	\$ 341,872	\$ 69,428
Environmental Protection Permit and Inspection Fund - 0944					
Personal Services	\$ 562,800	\$ 419,832	\$ -	\$ 419,832	\$ 142,968
State Contributions to State Employees' Retirement System	305,600	228,834	-	228,834	76,766
State Contributions to Social Security Group Insurance	43,100	30,471	-	30,471	12,629
	144,000	82,227	-	82,227	61,773
Subtotal - Fund 0944	\$ 1,055,500	\$ 761,364	\$ -	\$ 761,364	\$ 294,136
TOTAL - APPROPRIATED FUNDS	\$ 3,696,800	\$ 2,975,247	\$ 537	\$ 2,975,784	\$ 721,016

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
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		Total Expenditures 15 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
			July 1 to October 31, 2020	October 31, 2020		
NONAPPROPRIATED FUND						
Pollution Control Board State Trust Fund - 0207						
Case Management Refund		\$ 305,767	\$ 89,643	\$ 395,410		
		193,012	-	193,012		
Subtotal - Fund 0207		<u>\$ 498,779</u>	<u>\$ 89,643</u>	<u>\$ 588,422</u>		
TOTAL - NONAPPROPRIATED FUND		<u>\$ 498,779</u>	<u>\$ 89,643</u>	<u>\$ 588,422</u>		
GRAND TOTAL - ALL FUNDS		<u>\$ 3,474,026</u>	<u>\$ 90,180</u>	<u>\$ 3,564,206</u>		

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records as of October 31, 2020 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 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
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)	Lapse Period		Total Expenditures 17 Months Ended November 30, 2019	Balances Lapsed November 30, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to November 30, 2019		
Public Act 100-0586					
APPROPRIATED FUNDS					
Underground Storage Tank Fund - 0072					
Case Processing	\$ 1,616,700	\$ 1,154,588	\$ 319	\$ 1,154,907	\$ 461,793
Subtotal - Fund 0072	<u>\$ 1,616,700</u>	<u>\$ 1,154,588</u>	<u>\$ 319</u>	<u>\$ 1,154,907</u>	<u>\$ 461,793</u>
Clean Air Act Permit Fund - 0091					
Personal Services	\$ 308,000	\$ 284,711	\$ -	\$ 284,711	\$ 23,289
State Contributions to State Employees' Retirement System	159,100	147,441	-	147,441	11,659
State Contributions to Social Security	23,600	20,450	-	20,450	3,150
Group Insurance	96,000	70,913	-	70,913	25,087
Contractual Services	10,000	-	-	-	10,000
Subtotal - Fund 0091	<u>\$ 596,700</u>	<u>\$ 523,515</u>	<u>\$ -</u>	<u>\$ 523,515</u>	<u>\$ 73,185</u>
Pollution Control Board - 0277					
Lump Sums	\$ 48,000	\$ -	\$ -	\$ -	\$ 48,000
Refunds	2,000	-	-	-	2,000
Subtotal - Fund 0277	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
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)	Lapse Period		Total Expenditures 17 Months Ended November 30, 2019	Balances Lapsed November 30, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to November 30, 2019		
Public Act 100-0586					
Used Tire Management Fund - 0294					
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 405,800	\$ 361,498	\$ -	\$ 361,498	\$ 44,302
Subtotal - Fund 0294	<u>\$ 405,800</u>	<u>\$ 361,498</u>	<u>\$ -</u>	<u>\$ 361,498</u>	<u>\$ 44,302</u>
Environmental Protection Permit and Inspection Fund - 0944					
Personal Services	\$ 562,800	\$ 395,062	\$ 141	\$ 395,203	\$ 167,597
State Contributions to State Employees' Retirement System	290,500	204,613	72	204,685	85,815
State Contributions to Social Security	43,100	28,756	11	28,767	14,333
Group Insurance	144,000	87,646	-	87,646	56,354
Subtotal - Fund 0944	<u>\$ 1,040,400</u>	<u>\$ 716,077</u>	<u>\$ 224</u>	<u>\$ 716,301</u>	<u>\$ 324,099</u>
TOTAL - APPROPRIATED FUNDS	<u>\$ 3,709,600</u>	<u>\$ 2,755,678</u>	<u>\$ 543</u>	<u>\$ 2,756,221</u>	<u>\$ 953,379</u>

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
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)	Lapse Period		Total Expenditures 17 Months Ended November 30, 2019	Balances Lapsed November 30, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to November 30, 2019		
NONAPPROPRIATED FUND					
Pollution Control Board State Trust Fund - 0207					
Case Management	\$ 292,676	\$ 264,312	\$ 556,988		
Subtotal - Fund 0207	<u>\$ 292,676</u>	<u>\$ 264,312</u>	<u>\$ 556,988</u>		
TOTAL - NONAPPROPRIATED FUND	<u>\$ 292,676</u>	<u>\$ 264,312</u>	<u>\$ 556,988</u>		
GRAND TOTAL - ALL FUNDS	<u>\$ 3,048,354</u>	<u>\$ 264,855</u>	<u>\$ 3,313,209</u>		

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records as of November 30, 2019 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 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 Year Ended June 30,

	2020	2019	2018
	P.A. 101-0007	P.A. 100-0586	P.A. 100-0021
APPROPRIATED FUNDS			
Underground Storage Tank Fund - 0072			
Expenditure Authority	\$ 1,621,100	\$ 1,616,700	\$ 1,551,000
Expenditures			
Case Processing	\$ 1,356,724	\$ 1,154,907	\$ 1,137,504
Total Expenditures	\$ 1,356,724	\$ 1,154,907	\$ 1,137,504
Balances Lapsed	\$ 264,376	\$ 461,793	\$ 413,496
Clean Air Act Permit Fund - 0091			
Expenditure Authority	\$ 581,900	\$ 596,700	\$ 561,200
Expenditures			
Personal Services	\$ 279,251	\$ 284,711	\$ 279,336
State Contributions to State			
Employees' Retirement System	152,146	147,441	132,613
State Contributions to Social Security	20,118	20,450	20,052
Group Insurance	64,309	70,913	66,356
Contractual Services	-	-	9,453
Total Expenditures	\$ 515,824	\$ 523,515	\$ 507,810
Balances Lapsed	\$ 66,076	\$ 73,185	\$ 53,390
Pollution Control Board Fund - 0277			
Expenditure Authority	\$ 27,000	\$ 50,000	\$ 50,000
Expenditures			
Lump Sums	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 27,000	\$ 50,000	\$ 50,000

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

For the Fiscal Year Ended June 30,

	2020	2019	2018
	P.A. 101-0007	P.A. 100-0586	P.A. 100-0021
Used Tire Management Services Fund - 0294			
Expenditure Authority	\$ 411,300	\$ 405,800	\$ 379,720
Expenditures			
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 341,872	\$ 361,498	\$ 372,396
Total Expenditures	\$ 341,872	\$ 361,498	\$ 372,396
Balances Lapsed	\$ 69,428	\$ 44,302	\$ 7,324
Environmental Protection Permit and Inspection Fund - 0944			
Expenditure Authority	\$ 1,055,500	\$ 1,040,400	\$ 1,031,300
Expenditures			
Personal Services	\$ 419,832	\$ 395,203	\$ 486,852
State Contributions to State Employees' Retirement System	228,834	204,685	231,763
State Contributions to Social Security	30,471	28,767	35,611
Group Insurance	82,227	87,646	93,094
Total Expenditures	\$ 761,364	\$ 716,301	\$ 847,320
Balances Lapsed	\$ 294,136	\$ 324,099	\$ 183,980
<u>TOTAL - APPROPRIATED FUNDS</u>			
Expenditure Authority	\$ 3,696,800	\$ 3,709,600	\$ 3,573,220
Expenditures	\$ 2,975,784	\$ 2,756,221	\$ 2,865,030
Balances Lapsed	\$ 721,016	\$ 953,379	\$ 708,190

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

For the Fiscal Year Ended June 30,

	2020	2019	2018
	P.A. 101-0007	P.A. 100-0586	P.A. 100-0021
NONAPPROPRIATED FUND			
Pollution Control State Trust Fund - 0207			
Expenditures			
Case Management	\$ 395,410	\$ 556,988	\$ 499,991
Refunds	193,012	-	-
Total Expenditures	<u>\$ 588,422</u>	<u>\$ 556,988</u>	<u>\$ 499,991</u>
TOTAL - NONAPPROPRIATED FUND			
Total Expenditures	<u>\$ 588,422</u>	<u>\$ 556,988</u>	<u>\$ 499,991</u>
GRAND TOTAL - ALL FUNDS			
Total Expenditures	<u><u>\$ 3,564,206</u></u>	<u><u>\$ 3,313,209</u></u>	<u><u>\$ 3,365,021</u></u>
STATE OFFICERS' SALARIES			
General Revenue Fund - 001 (State Comptroller)			
Expenditures			
Chair	\$ 123,945	\$ 121,040	\$ 121,040
Board Members	<u>379,551</u>	<u>458,338</u>	<u>468,038</u>
Total Expenditures	<u><u>\$ 503,496</u></u>	<u><u>\$ 579,378</u></u>	<u><u>\$ 589,078</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board'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 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 EXPENDITURES
 BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 3,371,194	\$ 3,313,209	\$ 3,365,021
Percentage of Total Expenditures:	94.6%	100.0%	100.0%
Personal Services	699,083	679,914	766,188
Other Payroll Costs	578,105	559,902	579,489
All Other Operating Expenditures	2,094,006	2,073,393	2,019,344
Total Refund Expenditures:	\$ 193,012	\$ -	\$ -
Percentage of Total Expenditures:	5.4%	-	-
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 3,564,206</u>	<u>\$ 3,313,209</u>	<u>\$ 3,365,021</u>

Note 1: Expenditures were obtained from the Board'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 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 CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE TREASURY FUNDS			
Pollution Control Board State Trust Fund - 0207			
Receipt Sources:			
Transfer from the Environmental Protection Trust Fund	\$ 750,000	\$ 350,000	\$ 750,000
Prior Year Refunds	-	93	-
Total Receipts, per the Board's Records	\$ 750,000	\$ 350,093	\$ 750,000
Receipts, per the Board'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	\$ 750,000	\$ 350,093	\$ 750,000
Pollution Control Board Fund - 0277			
Receipt Sources:			
Filing Fees	\$ 1,275	\$ 3,450	\$ 1,650
Total Receipts, per the Board's Records	\$ 1,275	\$ 3,450	\$ 1,650
Receipts, per the Board's Records	\$ 1,275	\$ 3,450	\$ 1,650
Deposits In transit, Beginning of the Fiscal Year	-	-	75
Deposits In transit, End of the Fiscal Year	150	-	-
Deposits, Recorded by the State Comptroller	\$ 1,125	\$ 3,450	\$ 1,725
Used Tire Management Services Fund - 0294			
Receipt Sources:			
Jury Duty	\$ 34	\$ -	\$ -
Total Receipts, per the Board's Records	\$ 34	\$ -	\$ -
Receipts, per the Board's Records	\$ 34	\$ -	\$ -
Deposits In transit, Beginning of the Fiscal Year	-	-	-
Deposits In transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 34	\$ -	\$ -
GRAND TOTAL - ALL FUNDS			
Receipts, per the Board's Records	\$ 751,309	\$ 353,543	\$ 751,650
Deposits In transit, Beginning of the Fiscal Year	-	-	75
Deposits In transit, End of the Fiscal Year	150	-	-
Deposits, Recorded by the State Comptroller	\$ 751,159	\$ 353,543	\$ 751,725

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
ANALYSIS OF OPERATIONS
 For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

The Illinois Pollution Control Board (Board) was created in 1970 by the Environmental Protection Act (Act) (415 ILCS 5/1 et seq.). The Act is Illinois' primary law for safeguarding the environment from pollution. The Board endeavors to:

Establish coherent, uniform, and workable environmental standards and regulations that restore, protect, and enhance the quality of Illinois' environment;

Perform impartial decision-making that resolves environmental disputes in a manner that brings to bear technical and legal expertise, public participation, and judicial integrity; and

Provide Government leadership and public policy guidance for the protection and preservation of Illinois' environment and natural resources, so that they can be enjoyed by future generations of Illinoisans.

Cases handled by the Board:

Case by Type	2020	2019	2018
Variances (an extension to comply with rules)	-	4	-
Enforcement Cases	27	23	12
Permit Appeals	25	13	20
Administrative Citations	7	21	18
Adjusted Standards	0	2	3
Other (Energy planning, Community Right to know, trade secrets, and procedural rule amendments)	48	78	49
Total Case Distribution	107	141	102
Regulations Proposed	21	19	32

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.

The Board has two main functions:

- 1) Adopting environmental rules for Illinois (determining, defining and implementing environmental control standards for the State).

During the rulemaking process, the Board ensures that the rules are:

- a) economically reasonable,
- b) technically feasible,
- c) protective of human health and
- d) protective of the environment.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

- 2) Deciding non-criminal environmental cases (as described below, including but not limited to, enforcement actions filed by the Attorney General's Office or individual citizens alleging non-criminal violations of the Act; variance and adjusted standard petitions; appeals from final State agency decisions (primarily from the Illinois Environmental Protection Agency; appeals from decisions by local authorities regarding siting of pollution control facilities; and administrative citations).

The Board consists of five members with experience in the field of pollution control, appointed by the Governor and subject to Illinois Senate confirmation. Board members serve three-year term appointments, which can be renewed by the Governor. The Board is chaired by Barbara Flynn Currie. Board members as of June 30, 2020 were:

- Barbara Flynn Currie
- Cynthia Santos
- Brenda Carter
- Anastasia Palivos
- Vacant

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 Board members at meetings properly noticed and opened to the public under the Open Meetings Act. Final Board decisions may be appealed directly to the State's appellate courts.

Following 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 (along with the Act, the Board's environmental regulations, the Board's procedural rules, and a wealth of other information) can be found on this web site <http://pcb.illinois.gov/>.

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 Illinois 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 Illinois Environmental Protection Agency (IEPA); 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 IEPA or units of local government that have been delegated the authority to issue 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 orders; applications for pollution control facility certification for property tax purposes; and claims that information is subject to protection as a trade secret or non-disclosable information.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Board fulfills its responsibilities in an efficient and professional manner consistent with and relying on its procedural rules, case management, and staff training.

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
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Pollution Control Board (Board) 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 \$5,000 and 20% in expenditures were considered to be significant.

Fiscal Year 2020 Compared to Fiscal Year 2019

Pollution Control Board Fund - 0207

Case Management

The decrease was due to lower case related expenses, as well as other operating expenses, caused by the COVID-19 pandemic restrictions.

Refunds

The increase was due to the refund of Fiscal Year 2019 unused grant funds returned to the Environmental Protection Trust Fund Commission as required.

Fiscal Year 2019 Compared to Fiscal Year 2018

Clean Air Permit Fund - 0091

Contractual Services

The decrease was due to no amount was expended from the appropriations of this line item in Fiscal Year 2019.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Pollution Control Board (Board) 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 \$5,000 and 20% in receipts were considered to be significant.

Fiscal Year 2020 Compared to Fiscal Year 2019

Pollution Control State Trust Fund – Fund 0207

The increase was due to an increase in grant allocation received from the Environmental Protection Trust Fund (0845) in Fiscal Year 2020. The fund allocation varies from year to year depending on the revenue stream of Fund 0845. The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission.

Fiscal Year 2019 Compared to Fiscal Year 2018

Pollution Control State Trust Fund – Fund 0207

The decrease was due to a decrease in grant allocation received from the Environmental Protection Trust Fund (0845) in Fiscal Year 2019. The fund allocation varies from year to year depending on the revenue stream of Fund 0845. The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission.

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Illinois Pollution Control Board (Board) 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 \$5,000 and 20% or more of total expenditures was considered to be significant.

Fiscal Year 2020

The Board did not have any significant Lapse Period spending.

Fiscal Year 2019

Pollution Control State Trust Fund - 0207

Case Management

The Lapse Period spending was due to payments for back wages, stipends, and interest, in addition to payments to Revolving Funds for leased office space, usage of Department of Innovation and Technology servers and Information Technology services.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 NUMBER OF EMPLOYEES

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Fiscal Officer	1	1	1
Legal/Policy Advisors	3	2	5
Senior Attorneys	3	3	3
Staff Attorneys	4	4	4
Secretary	1	1	1
Other	5	3	4
Environmental Scientists	2	2	2
Total	19	16	20

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

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COST STATISTICS

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>AVERAGE COST PER PROCEEDING</u>			
Case Distribution	107	141	102
Rulemakings	21	19	32
Total Proceedings before the Board	128	160	134
Expenditures from Appropriated Funds	\$ 2,975,784	\$ 2,756,221	\$ 2,865,030
Expenditures from Non-Appropriated Funds	588,422	556,988	499,991
Total Expenditures	\$ 3,564,206	\$ 3,313,209	\$ 3,365,021
 Total Average Cost per Proceeding	 \$ 27,845	 \$ 20,708	 \$ 25,112

Note 1: This information presents the average cost per year per proceeding.

Note 2: Expenditures for computing proceeding cost per year represents total expenditures from appropriations and expenditures from the Pollution Control Board State Trust Fund (a nonappropriated fund).

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019
Overtime Hours Paid	25	34
Compensatory Hours Granted	230	304
Total	255	338
Value of Overtime Hours Paid	\$ 1,315	\$ 1,844
Value of Compensatory Hours Granted	11,876	15,215
Total Costs	\$ 13,191	\$ 17,059