



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CONSERVATION FOUNDATION

Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: January 27, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		25-01, 25-02	
Category 2:	0	2	2				
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers the Illinois Conservation Foundation's (Foundation) compliance examination for the two-years ended June 30, 2025. A separate digest covering the Foundation's financial audit as of and for the year ending June 30, 2025 was released under a separate cover. In total, this report contains two findings, one of which was reported in the Financial Audit.

SYNOPSIS

- (25-02) The Foundation did not ensure compliance with the Payment Card Industry Data Security Standards.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH PAYMENT CARD INDUSTRY DATA SECURITY STANDARDS

Not in compliance with PCI DSS

The Illinois Conservation Foundation (Foundation) did not adequately ensure compliance with the Payment Card Industry Data Security Standards (PCI DSS).

During testing, we noted the Foundation had not:

Did not match credit card payment methods to the appropriate SAQ

- Matched credit card payment methods to the appropriate Self-Assessment Questionnaire (SAQ) and contacted service providers to obtain relevant information and guidance as deemed appropriate.

Did not complete required SAQ

- Completed the required SAQ addressing all elements of its environment utilized to store, process, and transmit cardholder data for in-person credit card transactions. (Finding 2, pages 11-12)

We recommended the Foundation match the credit card payment methods to the appropriate Self-Assessment Questionnaire (SAQ) and contact service providers to obtain relevant information and guidance as deemed appropriate and complete the required SAQs at least annually.

Foundation agreed with auditors

The Foundation agreed with the recommendation and indicated it will continue to complete appropriate SAQs on an ongoing basis.

AUDITOR'S OPINION

The financial audit report was released under a separate cover. The auditors stated the financial statements of the Foundation as of and for the year ended June 30, 2025, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Foundation for the two-years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Foundation complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Company, LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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