



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

POLLUTION CONTROL BOARD

State Compliance Examination
For the Two Years Ended June 30, 2024

Release Date: July 17, 2025

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	2022		1, 2	
Category 2:	0	2	2				
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (24-001) The Board failed to maintain adequate controls over personal services.

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

INADEQUATE CONTROLS OVER PERSONAL SERVICES

The Board failed to maintain adequate controls over personal services.

We noted the following:

**Forms I-9 not completed or
approved by the Board**

- For two of eight (25%) employee files tested, the employer's section of the Form I-9 was not completed and signed by the authorized representative.

**Requests for earned equivalent time
and overtime were not timely
submitted or approved**

- For four of eight (50%) employees tested, five requests for equivalent earned time and overtime were approved by the supervisors one to ten days after the overtime was worked or the request was submitted. In addition, for four of eight (50%) employees tested, 13 requests for equivalent earned time and overtime were submitted one to ten days after the overtime was worked. (Finding 1, pages 7-8)

We recommended the Board strengthen its internal controls to ensure Forms I-9 are properly completed and overtime requests are timely submitted and properly approved in advance.

Board agreed

The Board agreed to the finding and responded its current process is to sign all Forms I-9. The Board also stated it will address the overtime language in the Board's Personnel Manual.

OTHER FINDING

The remaining finding pertains to voucher processing. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements describe in the report.

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

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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