

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Governmental Account Audit Act is amended  
5 by changing Section 2 as follows:

6 (50 ILCS 310/2) (from Ch. 85, par. 702)

7 Sec. 2. Except as otherwise provided in Section 3, the  
8 governing body of each governmental unit shall cause an audit  
9 of the accounts of the unit to be made by an auditor or  
10 auditors. Such audit shall be performed annually and shall  
11 cover the immediately preceding fiscal year of the  
12 governmental unit. The audit shall include all the accounts  
13 and funds of the governmental unit, including the accounts of  
14 any officer of the governmental unit who receives fees or  
15 handles funds of the unit or who spends money of the unit. The  
16 audit shall begin as soon as possible after the close of the  
17 last fiscal year to which it pertains, and shall be completed  
18 and the audit report filed with the Comptroller within 180  
19 days after the close of such fiscal year unless an extension of  
20 time is granted by the Comptroller in writing. An audit report  
21 which fails to meet the requirements of this Act shall be  
22 rejected by the Comptroller and returned to the governing body  
23 of the governmental unit for corrective action. The auditor or

1 auditors performing the audit shall submit not less than 3  
2 copies of the audit report to the governing body of the  
3 governmental unit being audited.

4 All audits to be filed with the Comptroller under this  
5 Section must be submitted electronically and the Comptroller  
6 must post the audit reports on the Internet no later than 45  
7 days after they are received. If the governmental unit  
8 provides the Comptroller's Office with sufficient evidence  
9 that the audit report cannot be filed electronically, the  
10 Comptroller may waive this requirement. The Comptroller must  
11 also post a list of governmental units that are not in  
12 compliance with the reporting requirements set forth in this  
13 Section. Beginning on the effective date of this amendatory  
14 Act of the 104th General Assembly, if a governmental unit  
15 maintains a website, it shall post on that website information  
16 describing where all audit or financial reports of the  
17 governmental unit are accessible to the public, including a  
18 link to the Comptroller's website.

19 Any financial report under this Section shall include the  
20 name of the purchasing agent who oversees all competitively  
21 bid contracts. If there is no purchasing agent, the name of the  
22 person responsible for oversight of all competitively bid  
23 contracts shall be listed.

24 (Source: P.A. 101-419, eff. 1-1-20.)

25 Section 10. The Counties Code is amended by changing

1 Section 6-31003 as follows:

2 (55 ILCS 5/6-31003) (from Ch. 34, par. 6-31003)

3 Sec. 6-31003. Annual audits and reports. The county board  
4 of each county shall cause an audit of all of the funds and  
5 accounts of the county to be performed annually by an auditor  
6 or auditors chosen by the county board or by an auditor or  
7 auditors retained by the Comptroller, as hereinafter provided.  
8 In addition, each county shall file with the Comptroller a  
9 financial report containing information required by the  
10 Comptroller. Such financial report shall be on a form so  
11 designed by the Comptroller as not to require professional  
12 accounting services for its preparation. All audits and  
13 reports to be filed with the Comptroller under this Section  
14 must be submitted electronically and the Comptroller must post  
15 the audits and reports on the Internet no later than 45 days  
16 after they are received. If the county provides the  
17 Comptroller's Office with sufficient evidence that the audit  
18 or report cannot be filed electronically, the Comptroller may  
19 waive this requirement. The Comptroller must also post a list  
20 of counties that are not in compliance with the reporting  
21 requirements set forth in this Section.

22 Any financial report under this Section shall include the  
23 name of the purchasing agent who oversees all competitively  
24 bid contracts. If there is no purchasing agent, the name of the  
25 person responsible for oversight of all competitively bid

1 contracts shall be listed.

2 The audit shall commence as soon as possible after the  
3 close of each fiscal year and shall be completed within 180  
4 days after the close of such fiscal year, unless an extension  
5 of time is granted by the Comptroller in writing. Such  
6 extension of time shall not exceed 60 days. When the auditor or  
7 auditors have completed the audit a full report thereof shall  
8 be made and not less than 2 copies of each audit report shall  
9 be submitted to the county board. Each audit report shall be  
10 signed by the auditor performing the audit and shall include  
11 only financial information, findings and conclusions that are  
12 adequately supported by evidence in the auditor's working  
13 papers to demonstrate or prove, when called upon, the basis  
14 for the matters reported and their correctness and  
15 reasonableness. In connection with this, each county board  
16 shall retain the right of inspection of the auditor's working  
17 papers and shall make them available to the Comptroller, or  
18 his designee, upon request.

19 Within 60 days of receipt of an audit report, each county  
20 board shall file one copy of each audit report and each  
21 financial report with the Comptroller and any comment or  
22 explanation that the county board may desire to make  
23 concerning such audit report may be attached thereto. An audit  
24 report which fails to meet the requirements of this Division  
25 shall be rejected by the Comptroller and returned to the  
26 county board for corrective action. One copy of each such

1 report shall be filed with the county clerk of the county so  
2 audited. Beginning on the effective date of this amendatory  
3 Act of the 104th General Assembly, if a county maintains a  
4 website, it shall post on that website information describing  
5 where all audit or financial reports of the county are  
6 accessible to the public, including a link to the  
7 Comptroller's website.

8 This Section is a limitation under subsection (i) of  
9 Section 6 of Article VII of the Illinois Constitution on the  
10 concurrent exercise by home rule counties of powers and  
11 functions exercised by the State.

12 (Source: P.A. 101-419, eff. 1-1-20.)

13 Section 15. The Illinois Municipal Code is amended by  
14 changing Section 8-8-10.5 as follows:

15 (65 ILCS 5/8-8-10.5)

16 Sec. 8-8-10.5. Audit report disclosure. Each fiscal year,  
17 within 60 days of the close of an audit under this Act, the  
18 auditor conducting the audit of all of the funds and accounts  
19 of a municipality shall do each of the following:

20 (1) Provide a copy of any management letter and a copy  
21 of any audited financial statements to each member of the  
22 municipality's corporate authorities. If the municipality  
23 maintains an Internet website, the corporate authorities  
24 shall post this information to its website and information

1       describing where all other audit or financial reports of  
2       the governmental unit are accessible to the public,  
3       including a link to the Comptroller's website.

4               (2) Present the information from the audit to the  
5       municipality's corporate authorities either in person or  
6       by a live phone or web connection during a public meeting.

7       (Source: P.A. 98-738, eff. 1-1-15.)