



Rep. Kevin Schmidt

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10400HB2137ham001

LRB104 11605 WRO 35682 a

1 AMENDMENT TO HOUSE BILL 2137

2 AMENDMENT NO. _____. Amend House Bill 2137 by replacing
3 everything after the enacting clause with the following:

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

1 last fiscal year to which it pertains, and shall be completed
2 and the audit report filed with the Comptroller within 180
3 days after the close of such fiscal year unless an extension of
4 time is granted by the Comptroller in writing. An audit report
5 which fails to meet the requirements of this Act shall be
6 rejected by the Comptroller and returned to the governing body
7 of the governmental unit for corrective action. The auditor or
8 auditors performing the audit shall submit not less than 3
9 copies of the audit report to the governing body of the
10 governmental unit being audited.

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

26 Any financial report under this Section shall include the

1 name of the purchasing agent who oversees all competitively
2 bid contracts. If there is no purchasing agent, the name of the
3 person responsible for oversight of all competitively bid
4 contracts shall be listed.

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

6 Section 10. The Counties Code is amended by changing
7 Section 6-31003 as follows:

8 (55 ILCS 5/6-31003) (from Ch. 34, par. 6-31003)

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

1 waive this requirement. The Comptroller must also post a list
2 of counties that are not in compliance with the reporting
3 requirements set forth in this Section.

4 Any financial report under this Section shall include the
5 name of the purchasing agent who oversees all competitively
6 bid contracts. If there is no purchasing agent, the name of the
7 person responsible for oversight of all competitively bid
8 contracts shall be listed.

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

26 Within 60 days of receipt of an audit report, each county

1 board shall file one copy of each audit report and each
2 financial report with the Comptroller and any comment or
3 explanation that the county board may desire to make
4 concerning such audit report may be attached thereto. An audit
5 report which fails to meet the requirements of this Division
6 shall be rejected by the Comptroller and returned to the
7 county board for corrective action. One copy of each such
8 report shall be filed with the county clerk of the county so
9 audited. Beginning on the effective date of this amendatory
10 Act of the 104th General Assembly, if a county maintains a
11 website, it shall post on that website information describing
12 where all audit or financial reports of the county are
13 accessible to the public, including a link to the
14 Comptroller's website.

15 This Section is a limitation under subsection (i) of
16 Section 6 of Article VII of the Illinois Constitution on the
17 concurrent exercise by home rule counties of powers and
18 functions exercised by the State.

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

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

22 (65 ILCS 5/8-8-10.5)

23 Sec. 8-8-10.5. Audit report disclosure. Each fiscal year,
24 within 60 days of the close of an audit under this Act, the

1 auditor conducting the audit of all of the funds and accounts
2 of a municipality shall do each of the following:

3 (1) Provide a copy of any management letter and a copy
4 of any audited financial statements to each member of the
5 municipality's corporate authorities. If the municipality
6 maintains an Internet website, the corporate authorities
7 shall post this information to its website and information
8 describing where all other audit or financial reports of
9 the governmental unit are accessible to the public,
10 including a link to the Comptroller's website.

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

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