



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5100

Introduced 2/10/2026, by Rep. Fred Crespo

SYNOPSIS AS INTRODUCED:

30 ILCS 708/65

Amends the Grant Accountability and Transparency Act. Provides that, notwithstanding any other provision of law to the contrary, all subcontractors and subrecipients who receive State grants, whether directly or indirectly, are subject to the provisions of the Act, including auditing by the Auditor General and the transparency provisions of the Act.

LRB104 19355 HLH 32803 b

1 AN ACT concerning finance.

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

4 Section 5. The Grant Accountability and Transparency Act
5 is amended by changing Section 65 as follows:

6 (30 ILCS 708/65)

7 Sec. 65. Audit requirements.

8 (a) The standards set forth in Subpart F of 2 CFR Part 200
9 and any other standards that apply directly to State or
10 federal agencies shall apply to audits of fiscal years
11 beginning on or after December 26, 2014.

12 (b) Books and records must be available for review or
13 audit by appropriate officials of the pass-through entity, and
14 the agency, the Auditor General, the Inspector General,
15 appropriate officials of the agency, and the federal
16 Government Accountability Office.

17 (c) The Governor's Office of Management and Budget, with
18 the advice and technical assistance of the Illinois Single
19 Audit Commission, shall adopt rules that are reasonably
20 consistent with 2 CFR Part 200 for audits of grants from a
21 State or federal pass-through entity that are not subject to
22 the Single Audit Act because (1) the amount of federal awards
23 expended during the entity's fiscal year is less than the

1 applicable amount specified in 2 CFR Part 200, Subpart F or (2)
2 the subrecipient is an exempt entity as specified in 2 CFR Part
3 200, Subpart F.

4 (d) This Act does not affect the provisions of the
5 Illinois State Auditing Act and does not address the external
6 audit function of the Auditor General.

7 (e) Notwithstanding any other provision of law to the
8 contrary, all subcontractors and subrecipients who receive
9 State grants, whether directly or indirectly, are subject to
10 the provisions of this Act, including auditing by the Auditor
11 General and the transparency provisions of this Act.

12 (Source: P.A. 103-1068, eff. 3-21-25.)