



Sen. Adriane Johnson

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10400SB2836sam001

LRB104 17498 RTM 34340 a

1 AMENDMENT TO SENATE BILL 2836

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2836 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Governmental Account Audit Act is amended  
5 by changing Sections 1, 2, 3, and 6 as follows:

6 (50 ILCS 310/1) (from Ch. 85, par. 701)

7 Sec. 1. Definitions. As used in this Act, unless the  
8 context otherwise indicates:

9 "Governmental unit" or "unit" includes all municipal  
10 corporations in and political subdivisions of this State that  
11 appropriate more than \$5,000 for a fiscal year, with the  
12 amount to increase or decrease by the amount of the Consumer  
13 Price Index (CPI) as reported on January 1 of each year, except  
14 the following:

15 (1) School districts.

16 (2) Cities, villages, and incorporated towns subject

1 to the Municipal Auditing Law, as contained in the  
2 Illinois Municipal Code, and cities that file a report  
3 with the Comptroller under Section 3.1-35-115 of the  
4 Illinois Municipal Code.

5 (3) Counties with a population of 1,000,000 or more.

6 (4) Counties subject to the County Auditing Law.

7 (5) Any other municipal corporations in or political  
8 subdivisions of this State, the accounts of which are  
9 required by law to be audited by or under the direction of  
10 the Auditor General.

11 (6) (Blank).

12 (7) A drainage district, established under the  
13 Illinois Drainage Code (70 ILCS 605), that did not receive  
14 or expend any moneys during the immediately preceding  
15 fiscal year or obtains approval for assessments and  
16 expenditures through the circuit court.

17 (8) Public housing authorities that submit financial  
18 reports to the U.S. Department of Housing and Urban  
19 Development.

20 "Governing body" means the board or other body or officers  
21 having authority to levy taxes, make appropriations, authorize  
22 the expenditure of public funds or approve claims for any  
23 governmental unit.

24 "Comptroller" means the Comptroller of the State of  
25 Illinois.

26 "Consumer Price Index" means the Consumer Price Index for

1 All Urban Consumers for all items published by the United  
2 States Department of Labor.

3 "Annual financial report" means, for governmental unit  
4 fiscal years 2027 and after, the statement filed in lieu of an  
5 audit report containing information required by the  
6 Comptroller on forms devised by the Comptroller in such manner  
7 as to not require professional accounting services for its  
8 preparation.

9 "Audit report" means:

10 (1) for governmental unit fiscal years before fiscal  
11 year 2027, the written report of the auditor and all  
12 appended statements and schedules relating to that report,  
13 presenting or recording the findings of an examination or  
14 audit of the financial transactions, affairs, or  
15 conditions of a governmental unit; and-

16 (2) for governmental unit fiscal years 2027 and after,  
17 the written report of the auditor or auditors and all  
18 appended statements and schedules relating thereto,  
19 presenting or recording the findings of an examination or  
20 audit of the financial transactions, affairs, or  
21 conditions of a governmental unit, which includes all of  
22 the accounts and funds of a governmental unit.

23 "Auditor" means a licensed certified public accountant, as  
24 that term is defined in Section 0.03 of the Illinois Public  
25 Accounting Act, or the substantial equivalent of a licensed  
26 CPA, as provided under Section 5.2 of the Illinois Public

1 Accounting Act, who performs an audit of governmental unit  
2 financial statements and records and expresses an assurance or  
3 disclaims an opinion on the audited financial statements.

4 "Consumer Price Index-U" means the index published by the  
5 Bureau of Labor Statistics of the United States Department of  
6 Labor that measures the average change in prices of goods and  
7 services purchased by all urban consumers, United States city  
8 average, all items, 1982-84 = 100.

9 "Report" includes, for governmental unit fiscal years  
10 before fiscal year 2027, both audit reports and reports filed  
11 instead of an audit report by a governmental unit receiving  
12 revenue of less than \$850,000 during any fiscal year to which  
13 the reports relate.

14 "Generally accepted accounting principles" means  
15 accounting principles generally accepted in the United States.

16 "Generally accepted auditing standards" means auditing  
17 standards generally accepted in the United States.

18 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

19 (50 ILCS 310/2) (from Ch. 85, par. 702)

20 Sec. 2. (a) This subsection applies to governmental unit  
21 fiscal years before fiscal year 2027. Except as otherwise  
22 provided in Section 3, the governing body of each governmental  
23 unit shall cause an audit of the accounts of the unit to be  
24 made by an auditor or auditors. Such audit shall be performed  
25 annually and shall cover the immediately preceding fiscal year

1 of the governmental unit. The audit shall include all the  
2 accounts and funds of the governmental unit, including the  
3 accounts of any officer of the governmental unit who receives  
4 fees or handles funds of the unit or who spends money of the  
5 unit. The audit shall begin as soon as possible after the close  
6 of the last fiscal year to which it pertains, and shall be  
7 completed and the audit report filed with the Comptroller  
8 within 180 days after the close of such fiscal year unless an  
9 extension of time is granted by the Comptroller in writing. An  
10 audit report which fails to meet the requirements of this Act  
11 shall be rejected by the Comptroller and returned to the  
12 governing body of the governmental unit for corrective action.  
13 The auditor or auditors performing the audit shall submit not  
14 less than 3 copies of the audit report to the governing body of  
15 the governmental unit being audited.

16 All audits to be filed with the Comptroller under this  
17 Section must be submitted electronically and the Comptroller  
18 must post the audit reports on the Internet no later than 45  
19 days after they are received. If the governmental unit  
20 provides the Comptroller's Office with sufficient evidence  
21 that the audit report cannot be filed electronically, the  
22 Comptroller may waive this requirement. The Comptroller must  
23 also post a list of governmental units that are not in  
24 compliance with the reporting requirements set forth in this  
25 Section.

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 (b) This subsection applies to governmental unit fiscal  
6 years 2027 and after. Except as otherwise provided in Section  
7 3, the governing body of each governmental unit shall cause an  
8 audit of the accounts of the unit to be made by an auditor or  
9 auditors. Such audit shall be performed once every 2 years and  
10 shall cover the 2 immediately preceding fiscal years of the  
11 governmental unit, unless the latest audit report filed with  
12 the Comptroller contains an adverse or disclaimer of opinion.  
13 If the audit report contains an adverse or disclaimer of  
14 opinion, then the governmental unit shall file an audit report  
15 annually until the audit report shows no adverse or disclaimer  
16 of opinion. The audit shall include all the accounts and funds  
17 of the governmental unit, including the accounts of any  
18 officer of the governmental unit who receives fees or handles  
19 funds of the unit or who spends money of the unit. The audit  
20 shall begin as soon as possible after the close of the last  
21 fiscal year to which it pertains, and shall be completed and  
22 the audit report filed with the Comptroller within 180 days  
23 after the close of such fiscal year unless an extension of time  
24 is granted by the Comptroller in writing. An audit report  
25 which fails to meet the requirements of this Act shall be  
26 rejected by the Comptroller and returned to the governing body

1 of the governmental unit for corrective action. The auditor or  
2 auditors performing the audit shall submit not less than 3  
3 copies of the audit report to the governing body of the  
4 governmental unit being audited.

5 All audits to be filed with the Comptroller under this  
6 Section must be submitted electronically and the Comptroller  
7 must post the audit reports on the Internet no later than 45  
8 days after they are received. If the governmental unit  
9 provides the Comptroller's Office with sufficient evidence  
10 that the audit report cannot be filed electronically, the  
11 Comptroller may waive this requirement. The Comptroller must  
12 also post a list of governmental units that are not in  
13 compliance with the reporting requirements set forth in this  
14 Section.

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

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

21 (50 ILCS 310/3) (from Ch. 85, par. 703)

22 Sec. 3. (a) This subsection applies to governmental unit  
23 fiscal years before fiscal year 2027. Any governmental unit  
24 receiving revenue of less than \$850,000 for any fiscal year  
25 shall, in lieu of complying with the requirements of Section 2

1 for audits and audit reports, beginning with fiscal year 2016,  
2 either: (i) cause an audit of the accounts of the unit to be  
3 made once every 4 years and file with the Comptroller an annual  
4 financial report containing information required by the  
5 Comptroller, or (ii) file with the Comptroller an annual  
6 financial report containing information required by the  
7 Comptroller, a copy of which has been provided to each member  
8 of that governmental unit's board of elected officials,  
9 presented either in person or by a live phone or web connection  
10 during a public meeting, and approved by a 3/5 majority vote.  
11 In addition, a governmental unit receiving revenue of less  
12 than \$850,000 may file with the Comptroller any audit reports  
13 which may have been prepared under any other law. Any  
14 governmental unit receiving revenue of \$850,000 or more for  
15 any fiscal year shall, in addition to complying with the  
16 requirements of Section 2 for audits and audit reports, file  
17 with the Comptroller the annual financial report required by  
18 this Section. Such annual financial reports shall be on forms  
19 so designed by the Comptroller as not to require professional  
20 accounting services for its preparation. All reports to be  
21 filed with the Comptroller under this Section must be  
22 submitted electronically and the Comptroller must post the  
23 reports on the Internet no later than 45 days after they are  
24 received. If the governmental unit provides the Comptroller's  
25 Office with sufficient evidence that the report cannot be  
26 filed electronically, the Comptroller may waive this

1 requirement. The Comptroller must also post a list of  
2 governmental units that are not in compliance with the  
3 reporting 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 (b) This subsection applies to governmental unit fiscal  
10 years 2027 and after. Any governmental unit receiving revenue  
11 of less than \$1,400,000 for any fiscal year, with the amount to  
12 increase or decrease by a percentage equal to the Consumer  
13 Price Index-U as reported on January 1 of each year, shall, in  
14 lieu of complying with the requirements of Section 2, either:  
15 (i) cause an audit of the accounts of the unit to be made once  
16 every 4 years and must file with the Comptroller an annual  
17 financial report containing information required by the  
18 Comptroller; or (ii) file with the Comptroller an annual  
19 financial report containing information required by the  
20 Comptroller, a copy of which has been provided to each member  
21 of that governmental unit's board of elected officials,  
22 presented either in person or by a live phone or web connection  
23 during a public meeting, and approved by a three-fifths  
24 majority vote. In addition, a governmental unit receiving  
25 revenue of less than \$1,400,000, with the amount to increase  
26 or decrease by a percentage equal to the Consumer Price

1 Index-U as reported on January 1 of each year, may file with  
2 the Comptroller any audit reports which may have been prepared  
3 under any other law. Any governmental unit receiving revenue  
4 of \$1,400,000 or more for any fiscal year, with the amount to  
5 increase or decrease by a percentage equal to the Consumer  
6 Price Index-U as reported on January 1 of each year, shall, in  
7 addition to complying with the requirements of Section 2, for  
8 audits and audit reports, file with the Comptroller the annual  
9 financial report required by this Section. All reports to be  
10 filed with the Comptroller under this Section must be  
11 submitted electronically and the Comptroller must post the  
12 reports on the Internet no later than 45 days after they are  
13 received. If the governmental unit provides the Comptroller's  
14 Office with sufficient evidence that the report cannot be  
15 filed electronically, the Comptroller may waive this  
16 requirement. The Comptroller must also post a list of  
17 governmental units that are not in compliance with the  
18 reporting requirements set forth in this Section.

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. 97-890, eff. 8-2-12; 97-1142, eff. 12-28-12;  
25 98-1019, eff. 7-1-15.)

1 (50 ILCS 310/6) (from Ch. 85, par. 706)

2 Sec. 6. (a) This subsection applies to governmental unit  
3 fiscal years before fiscal year 2027. When the audit is  
4 completed the auditor making such audit shall make and sign at  
5 least 3 copies of the report of the audit and immediately file  
6 them with the governmental unit audited. Governmental units  
7 receiving revenue of \$850,000 or more for any fiscal year  
8 shall immediately make one copy of the audit report and one  
9 copy of the financial report required by Section 3 of this Act  
10 a part of its public record. Governmental units receiving  
11 revenue of less than \$850,000 shall immediately make one copy  
12 of the audit report, or one copy of the report authorized by  
13 Section 3 of this Act to be filed instead of the audit report,  
14 a part of its public record. These copies shall be open to  
15 public inspection. In addition, the governmental unit shall  
16 file one copy of the report with the Comptroller and with the  
17 county clerk of the county in which the principal office of the  
18 governmental unit is located. A governmental unit may, in  
19 filing its audit report with the Comptroller, transmit with  
20 such report any comment or explanation that it wishes to make  
21 concerning the report.

22 (b) This subsection applies to governmental unit fiscal  
23 years 2027 and after. When the audit is completed, the auditor  
24 making such audit shall make and sign at least 3 copies of the  
25 report of the audit and immediately file them with the  
26 governmental unit audited. Governmental units shall

1 immediately make one copy of the audit report or one copy of  
2 the annual financial report a part of its public record as  
3 required by Section 3 of this Act. These copies shall be open  
4 to public inspection. In addition, the governmental unit shall  
5 file one copy of the report with the Comptroller and with the  
6 county clerk of the county in which the principal office of the  
7 governmental unit is located. A governmental unit may, in  
8 filing its audit report with the Comptroller, transmit with  
9 such report any comment or explanation that it wishes to make  
10 concerning the report.

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

12 Section 10. The Township Code is amended by changing  
13 Section 80-20 as follows:

14 (60 ILCS 1/80-20)

15 Sec. 80-20. Independent audit of accounts.

16 (a) All accounts audited under this Article (and those  
17 rejected, if any) shall be delivered with the certificate of  
18 the trustees (or a majority of them) to the township clerk, who  
19 shall keep them on file for the inspection of any of the  
20 inhabitants of the township. They shall also be produced by  
21 the township clerk at the next annual meeting and shall be read  
22 at the meeting by the clerk.

23 (b) In townships that receive revenue of more than  
24 \$1,400,000 for any fiscal year, with the amount to increase or

1 decrease by a percentage equal to the Consumer Price Index-U  
2 as reported on January 1 of each year ~~\$850,000 or more during~~  
3 ~~any fiscal year, exclusive of road funds,~~ the township board  
4 shall have the accounts and all records of the township  
5 thoroughly audited by a certified public accountant within 6  
6 months after the close of each fiscal year. The board shall  
7 have a copy of the accountant's report and recommendations  
8 filed with the township clerk and another copy filed with the  
9 county clerk for public inspection.

10 (c) In townships that receive revenue of less than  
11 \$1,400,000 for any fiscal year, with the amount to increase or  
12 decrease by a percentage equal to the Consumer Price Index-U  
13 as reported on January 1 of each year ~~\$850,000 during any~~  
14 ~~fiscal year, exclusive of road funds,~~ the township board shall  
15 have the accounts and all records of the township audited and  
16 inspected by an independent auditing committee composed of 3  
17 township electors chosen by the board. The audit shall be  
18 completed within 6 months after the close of each fiscal year.  
19 A copy of the auditing committee's report and recommendations  
20 shall be filed with the township clerk and another copy shall  
21 be filed with the county clerk for public inspection. The  
22 auditing committee shall not contain any member of the  
23 township board or any person related to a trustee. Members of  
24 the auditing committee shall be proficient in accounting  
25 principles and practices and shall be compensated at a rate  
26 determined by the township board but not to exceed \$50 per day.

1 In addition to the other audit requirements imposed by law, in  
2 townships subject to this subsection, the township board shall  
3 have the accounts and all records of the township thoroughly  
4 audited by a certified public accountant within 6 months after  
5 (i) the end of each term of office of the township supervisor  
6 and (ii) a vacancy occurs in the office of township  
7 supervisor. A copy of the accountant's report and  
8 recommendations shall be filed with the township clerk and  
9 another copy shall be filed with the county clerk for public  
10 inspection.

11 As used in this Section, "Consumer Price Index-U" means  
12 the index published by the Bureau of Labor Statistics of the  
13 United States Department of Labor that measures the average  
14 change in prices of goods and services purchased by all urban  
15 consumers, United States city average, all items, 1982-84 =  
16 100.

17 (Source: P.A. 92-582, eff. 7-1-02.)

18 Section 99. Effective date. This Act takes effect July 1,  
19 2026."