



Sen. Adriane Johnson

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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, 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 "Audit report" means the written report of the auditor and  
4 all appended statements and schedules relating to that report,  
5 presenting or recording the findings of an examination or  
6 audit of the financial transactions, affairs, or conditions of  
7 a governmental unit.

8 "Auditor" means a licensed certified public accountant, as  
9 that term is defined in Section 0.03 of the Illinois Public  
10 Accounting Act, or the substantial equivalent of a licensed  
11 CPA, as provided under Section 5.2 of the Illinois Public  
12 Accounting Act, who performs an audit of governmental unit  
13 financial statements and records and expresses an assurance or  
14 disclaims an opinion on the audited financial statements.

15 "Report" includes both audit reports and reports filed  
16 instead of an audit report by a governmental unit receiving  
17 revenue of less than \$1,400,000 ~~\$850,000~~ during any fiscal  
18 year to which the reports relate.

19 "Generally accepted accounting principles" means  
20 accounting principles generally accepted in the United States.

21 "Generally accepted auditing standards" means auditing  
22 standards generally accepted in the United States.

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

24 (50 ILCS 310/3) (from Ch. 85, par. 703)

25 Sec. 3. Beginning with fiscal year 2027, any ~~Any~~

1 governmental unit receiving revenue of less than \$1,400,000  
2 for any ~~\$850,000 for any~~ fiscal year shall, in lieu of  
3 complying with the requirements of Section 2 for audits and  
4 audit reports, ~~beginning with fiscal year 2016,~~ either: (i)  
5 cause an audit of the accounts of the unit to be made once  
6 every 4 years and file with the Comptroller an annual  
7 financial report containing information required by the  
8 Comptroller, or (ii) file with the Comptroller an annual  
9 financial report containing information required by the  
10 Comptroller, a copy of which has been provided to each member  
11 of that governmental unit's board of elected officials,  
12 presented either in person or by a live phone or web connection  
13 during a public meeting, and approved by a 3/5 majority vote.  
14 In addition, a governmental unit receiving revenue of less  
15 than \$1,400,000 ~~\$850,000~~ may file with the Comptroller any  
16 audit reports which may have been prepared under any other  
17 law. Beginning with fiscal year 2027, any ~~Any~~ governmental  
18 unit receiving revenue of \$1,400,000 ~~\$850,000~~ or more for any  
19 fiscal year shall, in addition to complying with the  
20 requirements of Section 2 for audits and audit reports, file  
21 with the Comptroller the annual financial report required by  
22 this Section. Such annual financial reports shall be on forms  
23 so designed by the Comptroller as not to require professional  
24 accounting services for its preparation. All reports to be  
25 filed with the Comptroller under this Section must be  
26 submitted electronically and the Comptroller must post the

1 reports on the Internet no later than 45 days after they are  
2 received. If the governmental unit provides the Comptroller's  
3 Office with sufficient evidence that the report cannot be  
4 filed electronically, the Comptroller may waive this  
5 requirement. The Comptroller must also post a list of  
6 governmental units that are not in compliance with the  
7 reporting requirements set forth in this Section.

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

13 (Source: P.A. 97-890, eff. 8-2-12; 97-1142, eff. 12-28-12;  
14 98-1019, eff. 7-1-15.)

15 (50 ILCS 310/6) (from Ch. 85, par. 706)

16 Sec. 6. When the audit is completed the auditor making  
17 such audit shall make and sign at least 3 copies of the report  
18 of the audit and immediately file them with the governmental  
19 unit audited. Beginning with fiscal year 2027, governmental  
20 ~~Governmental~~ units receiving revenue of \$1,400,000 ~~\$850,000~~ or  
21 more for any fiscal year shall immediately make one copy of the  
22 audit report and one copy of the financial report required by  
23 Section 3 of this Act a part of its public record. Governmental  
24 units receiving revenue of less than \$1,400,000 ~~\$850,000~~ shall  
25 immediately make one copy of the audit report, or one copy of

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

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

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

13 (60 ILCS 1/80-20)

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

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

22 (b) In townships that receive revenue of more than  
23 \$1,400,000 for any fiscal year, with the amount to increase or  
24 decrease by a percentage equal to the Consumer Price Index-U

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

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

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

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

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

17 Section 99. Effective date. This Act takes effect upon  
18 becoming law."