**Section 440.520 General Provisions**

a) Auditor General's Delegation.

1) The authority of the Auditor General to administer oaths is delegated to all State Auditors and this fact is stated in their identification credentials.

2) The authority of the Auditor General to administer oaths when delegated to persons who are not State Auditors shall be accomplished only in writing and shall be limited to a specific audit, attestation engagement or investigation.

b) Administration of Oaths. Oaths when administered by the Office of the Auditor General shall be administered in the same manner as customarily used or accepted in courts of law.

c) Form of Oath for Oral Testimony. A verbal oath administered by persons associated with the Office of the Auditor General shall be in substantially the following form:

|  |  |  |
| --- | --- | --- |
| I, | (NAME) | do solemnly swear that the testimony I am |
| about to give in this proceeding will be the truth, the whole truth and nothing but the truth so help me God. |

d) Form of Affirmation for Oral Testimony. A verbal affirmation administered by persons associated with the Office of the Auditor General shall be in substantially the following form:

|  |  |  |
| --- | --- | --- |
| I, | (NAME) | do solemnly, sincerely, and truly declare and |
| affirm that the testimony I am about to give in this proceeding will be the truth, the whole truth and nothing but the truth. |

e) Form of Oath or Affirmation for Written Statement. The following form of oath (affirmation) may be used on written statements:

|  |  |  |
| --- | --- | --- |
| State of Illinois  | )  | SS.  |
| County of  |  | ) |
| I, | (NAME) | , have read the foregoing statement, know and |
| understand the contents thereof, and do solemnly (swear) (affirm) that the same is true and complete. |
| Subscribed and (sworn to) (affirmed) before me this |  | day of |
|  | , |  | . |
|  |
| (Title) |

f) Form of Oath or Affirmation for Affidavit. The following language will be used in an affidavit taken by persons associated with the Office of the Auditor General:

|  |  |  |
| --- | --- | --- |
| State of Illinois  | )  | SS.  |
| County of  |  | ) |
| I, | (NAME) | , being duly sworn, solemnly (swear) (affirm) |
| that: |
|  |
| Affiant |
| Subscribed and (sworn to) (affirmed) before me this |  | day of |
|  | , |  | . |
|  |

g) Variations to Forms of Oaths and Affirmations. Additions to or modification of the forms of an oath and affirmation provided in this rule may be made, in the discretion of the administering officer, where necessary for accuracy, preciseness or clarity or because of special circumstances.

(Source: Amended at 30 Ill. Reg. 2280, effective February 20, 2006)