

1 AN ACT concerning counties.

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

4 Section 5. The Counties Code is amended by changing
5 Sections 3-1001, 3-1004, 3-1005, 3-1006, and 3-1008 as
6 follows:

7 (55 ILCS 5/3-1001) (from Ch. 34, par. 3-1001)

8 Sec. 3-1001. Auditing services Auditors in counties of
9 75,000 to 3,000,000. In all counties containing less than
10 3,000,000 and over 75,000 inhabitants by the last federal
11 census, auditing services shall be provided on a contractual
12 basis. ~~there is created the office of county auditor, whose~~
13 ~~term of office shall be 4 years and until his successor is~~
14 ~~elected and qualified. The nomination and election shall be~~
15 ~~subject to the general election laws of the State. Each~~
16 ~~county auditor shall take office the first day of the month~~
17 ~~following the month of his election on which the office of~~
18 ~~the county auditor is required, by statute or by action of~~
19 ~~the county board, to be open. The qualifications and oath of~~
20 ~~office shall be the same as apply to other county officers.~~
21 ~~Each county auditor shall, before entering upon the duties of~~
22 ~~the office, give bond (or, if the county is self-insured, the~~
23 ~~county through its self-insurance program may provide~~
24 ~~bonding) in such penalty and with such security as the county~~
25 ~~board deems sufficient, which bond shall be substantially in~~
26 ~~the form required by law to be given by the county clerk.~~
27 ~~Such bond shall be filed with the county clerk on or before~~
28 ~~the day the county auditor takes office. In case of a vacancy~~
29 ~~in the office of county auditor caused by death, resignation,~~
30 ~~or removal from office, the vacancy shall be filled as~~
31 ~~provided for filling vacancies of other county offices. If~~

1 the--auditor--is--temporarily--unable--to--perform-his-or-her
 2 duties-for-any-reason, the-deputy-auditor, if-there--is--one,
 3 shall--assume--the-duties-of-the-auditor-until-the-auditor-is
 4 able-to-resume-his-or-her-duties-or-until-a--replacement--for
 5 the-auditor-is-chosen.

6 (Source: P.A. 87-401; 88-387.)

7 (55 ILCS 5/3-1004) (from Ch. 34, par. 3-1004)

8 Sec. 3-1004. Internal operations of office. The county
 9 auditor and any contractual auditor providing auditing
 10 services to the county under Section 3-1001 shall control the
 11 internal operations of the office and procure equipment,
 12 materials and services necessary to perform the duties of the
 13 office, subject to the budgetary limitations established by
 14 the county board.

15 (Source: P.A. 86-962.)

16 (55 ILCS 5/3-1005) (from Ch. 34, par. 3-1005)

17 Sec. 3-1005. Duties of auditor. The duties of the county
 18 auditor and any contractual auditor providing auditing
 19 services to the county under Section 3-1001 shall be to:

20 (a) Audit all claims against the county, and recommend
 21 to the county board the payment or rejection of all claims
 22 presented.

23 (b) Collect, analyze and preserve statistical and
 24 financial information with respect to the cost of operation
 25 of the various institutions and facilities maintained,
 26 operated or owned by the county.

27 (c) Approve all orders for supplies issued by the
 28 various county officers, before the orders are to be placed
 29 with the parties to whom the same are to be given.

30 (d) Maintain a file of all contracts entered into by the
 31 county board and all authorized county officers, for or on
 32 behalf of the county.

1 (e) Report quarterly to the county board the entire
2 financial operations of the county including revenues
3 anticipated and received, expenditures estimated and paid,
4 obligations unpaid, the condition of all funds and
5 appropriations and other pertinent information. The county
6 auditor and any contractual auditor providing auditing
7 services under Section 3-1001 shall cause to be published in
8 at least one newspaper of general circulation in the county,
9 a notice of the availability of the quarterly report for
10 public inspection in the office of the county auditor. Such
11 notice shall be published within 30 days of the date of the
12 scheduled release of the report.

13 (f) Audit the receipts of all county officers and
14 departments presented for deposit with the county treasurer.

15 (g) Maintain a continuous internal audit of the
16 operations and financial records of the officers, agents or
17 divisions of the county. The county auditor and any
18 contractual auditor providing auditing services under Section
19 3-1001 shall have access to all records, documents, and
20 resources necessary for the discharge of this responsibility.

21 (h) Audit the inventory of all real and personal
22 property owned by the county under the control and management
23 of the various officers and departments of the county.

24 (i) Audit the documentation, records, and bases for the
25 amounts billed to the county, as maintained by county
26 vendors, under agreements between the county and its vendors,
27 when those agreements provide that the amounts billed to the
28 county are based upon actual costs incurred by the vendor, or
29 when those agreements include the requirement that the county
30 provide a reimbursement for out-of-pocket costs incurred by
31 the vendors. The county auditor and any contractual auditor
32 providing auditing services under Section 3-1001 shall audit
33 the documentation, records, and bases for the amounts
34 required to be paid to the county under agreements with

1 outside parties, when those amounts are based upon records
2 and documentation generated, compiled, and maintained by the
3 outside party. The vendors and outside parties affected by
4 this Section shall provide to the county auditor and any
5 contractual auditor providing auditing services under Section
6 3-1001, on a timely basis, all records and documents required
7 by the county auditor relative to the county auditor's duties
8 under this subsection.

9 (Source: P.A. 86-962; 86-1358.)

10 (55 ILCS 5/3-1006) (from Ch. 34, par. 3-1006)

11 Sec. 3-1006. Additional duties in counties of 275,000 or
12 less. In counties of 275,000 population or less, as
13 determined by the last federal decennial census, the county
14 auditor and any contractual auditor providing auditing
15 services under Section 3-1001, in addition to the duties
16 prescribed in Section 3-1005, shall:

17 (a) Be the general accountant of the county and keep its
18 general accounts.

19 (b) Devise and install a system of financial records in
20 the offices and divisions of the county, to be followed in
21 such offices and divisions. Such a system shall be suitable
22 to the needs of the office and in accordance with generally
23 accepted principles of accounting for governmental bodies.

24 (Source: P.A. 86-962.)

25 (55 ILCS 5/3-1008) (from Ch. 34, par. 3-1008)

26 Sec. 3-1008. Continuing education. Each county auditor
27 and any contractual auditor providing auditing services under
28 Section 3-1001 shall obtain at least 20 hours of continuing
29 professional education related to the operation of the
30 auditor's office each year. Reasonable expenses incurred
31 by the auditor in obtaining that education shall be
32 reimbursed by the county.

1 (Source: P.A. 86-1358.)

2 (55 ILCS 5/3-1003 rep.)

3 Section 10. The Counties Code is amended by repealing
4 Section 3-1003.