

1 AN ACT concerning auditors.

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 Section 3-1005 as follows:

6 (55 ILCS 5/3-1005) (from Ch. 34, par. 3-1005)

7 Sec. 3-1005. Duties of auditor. The duties of the county  
8 auditor are ~~shall-be~~ to:

9 (a) Audit all claims against the county, and recommend  
10 to the county board the payment or rejection of all claims  
11 presented.

12 (b) Collect, analyze and preserve statistical and  
13 financial information with respect to the cost of operation  
14 of the various institutions and facilities maintained,  
15 operated or owned by the county.

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

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

22 (e) Report quarterly to the county board the entire  
23 financial operations of the county including revenues  
24 anticipated and received, expenditures estimated and paid,  
25 obligations unpaid, the condition of all funds and  
26 appropriations and other pertinent information. The county  
27 auditor shall cause to be published in at least one newspaper  
28 of general circulation in the county, a notice of the  
29 availability of the quarterly report for public inspection in  
30 the office of the county auditor. Such notice shall be  
31 published within 30 days of the date of the scheduled release

1 of the report.

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

4 (g) Maintain a continuous internal audit of the  
5 operations and financial records of the officers, agents or  
6 divisions of the county. The county auditor shall have access  
7 to all records, documents, and resources necessary for the  
8 discharge of this responsibility.

9 (h) Audit the inventory of all real and personal  
10 property owned by the county under the control and management  
11 of the various officers and departments of the county.

12 (i) Audit the documentation, records, and bases for the  
13 amounts billed to the county, as maintained by county  
14 vendors, under agreements between the county and its vendors,  
15 when those agreements provide that the amounts billed to the  
16 county are based upon actual costs incurred by the vendor, or  
17 when those agreements include the requirement that the county  
18 provide a reimbursement for out-of-pocket costs incurred by  
19 the vendors. The county auditor shall audit the  
20 documentation, records, and bases for the amounts required to  
21 be paid to the county under agreements with outside parties,  
22 when those amounts are based upon records and documentation  
23 generated, compiled, and maintained by the outside party.  
24 The vendors and outside parties affected by this Section  
25 shall provide to the county auditor, on a timely basis, all  
26 records and documents required by the county auditor relative  
27 to the county auditor's duties under this subsection.

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