



## 93RD GENERAL ASSEMBLY

### State of Illinois

### 2003 and 2004

Introduced 2/5/2004, by Vince Demuzio

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-27

Amends the State Finance Act. Provides for the transfer of specified amounts from various special funds to the Audit Expense Fund for use by the Auditor General in auditing those special funds. Effective immediately.

LRB093 21079 BDD 47121 b

BALANCED BUDGET  
NOTE ACT MAY  
APPLY

1 AN ACT concerning the Auditor General.

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

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-27 as follows:

6 (30 ILCS 105/6z-27)

7 Sec. 6z-27. All moneys in the Audit Expense Fund shall be  
8 transferred, appropriated and used only for the purposes  
9 authorized by, and subject to the limitations and conditions  
10 prescribed by, the State Auditing Act.

11 Within 30 days after the effective date of this amendatory  
12 Act of 2004 ~~2003~~, the State Comptroller shall order transferred  
13 and the State Treasurer shall transfer from the following funds  
14 moneys in the specified amounts for deposit into the Audit  
15 Expense Fund:

16	<u>Attorney General Court Ordered and</u>		
17	<u>Voluntary Compliance Payment</u>		
18	<u>Projects Fund</u> .....		<u>4,632</u>
19	<del>The Agricultural Premium Fund</del> .....		<del>44,087</del>
20	<u>Anna Veterans Home Fund</u> .....		<u>3,442</u>
21	<u>Asbestos Abatement Fund</u> .....		<u>3,262</u>
22	<u>Attorney General Whistleblower Reward</u>		
23	<u>and Protection Fund</u> .....		<u>564</u>
24	<u>Brownfields Redevelopment Fund</u> .....		<u>1,403</u>
25	<u>Capital Development Board</u>		
26	<u>Revolving Fund</u> .....		<u>807</u>
27	Capital Litigation Fund .....	<u>1,553</u>	<del>1,627</del>
28	Care Provider Fund for Persons with		
29	Developmental Disability .....	<u>3,854</u>	<del>10,681</del>
30	<u>Career and Technical Education Fund</u> .....		<u>2,984</u>
31	<del>Child Labor Enforcement Fund</del> .....		<del>989</del>
32	<u>Child Support Administrative Fund</u> .....		<u>8,545</u>

1	<u>CAA Permit Fund .....</u>		<u>15,485</u>
2	Common School Fund .....	<u>160,903</u>	<del>126,724</del>
3	The Communications Revolving Fund .....	<u>11,013</u>	<del>6,214</del>
4	<del>Community MH/DD Service Provider</del>		
5	<del>Participation Fee Fund .....</del>		<del>3,970</del>
6	<u>Community Health Mental</u>		
7	<u>Medicaid Trust Fund .....</u>		<u>6,436</u>
8	<u>Community Water Supply Laboratory Fund ...</u>		<u>2,136</u>
9	Conservation 2000 Fund .....	<u>4,369</u>	<del>11,882</del>
10	Conservation 2000 Projects Fund .....	<u>5,304</u>	<del>5,446</del>
11	<u>Continuing Legal Education Trust Fund .....</u>		<u>573</u>
12	<u>Credit Union Fund .....</u>		<u>36,943</u>
13	DCFS Children's Services Fund .....	<u>79,116</u>	<del>67,776</del>
14	<del>Department of Business Services</del>		
15	<del>Special Operations Fund .....</del>		<del>710</del>
16	Department of Children and Family		
17	Services Training Fund .....	<u>1,884</u>	<del>2,109</del>
18	<u>Department of Corrections Reimbursement</u>		
19	<u>and Education Fund .....</u>		<u>54,027</u>
20	<del>Design Professionals Administration</del>		
21	<del>and Investigation Fund .....</del>		<del>6,058</del>
22	The Downstate Public Transportation		
23	Fund .....	<u>2,784</u>	<del>2,470</del>
24	Drivers Education Fund .....	<u>780</u>	<del>579</del>
25	Drug Rebate Fund .....	<u>13,049</u>	<del>7,711</del>
26	<del>Drug Treatment Fund .....</del>		<del>884</del>
27	Drycleaner Environmental Response		
28	Trust Fund .....	<u>19,399</u>	<del>18,890</del>
29	The Education Assistance Fund .....	<u>269,551</u>	<del>323,233</del>
30	<u>Environmental Protection Permit</u>		
31	<u>and Inspection Fund .....</u>		<u>11,822</u>
32	Estate Tax Collection Distributive		
33	Fund .....	<u>694</u>	<del>2,423</del>
34	<del>Fair and Exposition Fund .....</del>		<del>2,830</del>
35	<del>Feed Control Fund .....</del>		<del>1,573</del>
36	<del>Fertilizer Control Fund .....</del>		<del>1,011</del>

1	The Fire Prevention Fund .....	<u>898</u>	<u>952</u>
2	<del>Food and Drug Safety Fund .....</del>		<del>1,177</del>
3	<u>Fund for Illinois' Future .....</u>		<u>3,211</u>
4	<del>General Professions Dedicated Fund .....</del>		<del>22,998</del>
5	The General Revenue Fund .....	<u>9,090,715</u>	<u>9,217,872</u>
6	Grade Crossing Protection Fund .....	<u>2,200</u>	<u>2,488</u>
7	<del>Group Workers Compensation</del>		
8	<del>Pool Insolvency Fund .....</del>		<del>2,266</del>
9	<del>Guardianship and Advocacy Fund .....</del>		<del>741</del>
10	<u>Hazardous Waste Fund .....</u>		<u>12,956</u>
11	<del>Health Facility Plan Review Fund .....</del>		<del>2,059</del>
12	<u>ICCB Adult Education Fund .....</u>		<u>4,291</u>
13	Illinois Affordable Housing		
14	Trust Fund .....	<u>1,090</u>	<u>2,143</u>
15	<del>Illinois Aquaculture Development Fund .....</del>		<del>1,980</del>
16	<u>Illinois Beach Marina Fund .....</u>		<u>1,870</u>
17	<u>Illinois Charity Bureau Fund .....</u>		<u>1,905</u>
18	<u>Illinois Community College Board Contracts</u>		
19	<u>and Grants Fund .....</u>		<u>2,449</u>
20	<del>Illinois Department of Agriculture</del>		
21	<del>Laboratory Services Revolving Fund ...</del>		<del>1,314</del>
22	<u>Illinois Forestry Development Fund .....</u>		<u>2,080</u>
23	<u>Illinois Gaming Law Enforcement Fund .....</u>		<u>2,072</u>
24	<u>Illinois Habitat Fund .....</u>		<u>573</u>
25	<del>Illinois Health-</del>		
26	<del>Facilities Planning Fund .....</del>		<del>1,284</del>
27	<u>Illinois Historic Sites Fund .....</u>		<u>8,784</u>
28	<del>Illinois School Asbestos Abatement Fund ...</del>		<del>712</del>
29	<del>Illinois Standardbred Breeders Fund .....</del>		<del>3,243</del>
30	<del>Illinois State Dental Disciplinary Fund ...</del>		<del>5,237</del>
31	<del>Illinois State Fair Fund .....</del>		<del>10,727</del>
32	<del>Illinois State Medical</del>		
33	<del>Disciplinary Fund .....</del>		<del>28,116</del>
34	<del>Illinois State-</del>		
35	<del>Pharmacy Disciplinary Fund .....</del>		<del>9,438</del>
36	Illinois Tax Increment Fund .....	<u>533</u>	<u>707</u>

1	<del>Illinois Thoroughbred Breeders Fund .....</del>		<del>4,836</del>
2	<del>Illinois Veterans Rehabilitation Fund .....</del>		<del>1,184</del>
3	IMSA Income Fund .....	<u>3,269</u>	<del>1,576</del>
4	Income Tax Refund Fund .....	<u>49,297</u>	<del>42,284</del>
5	<del>Insurance Financial Regulation Fund .....</del>		<del>41,327</del>
6	<del>Insurance Premium Tax Refund Fund .....</del>		<del>5,292</del>
7	<del>Insurance Producer Administration Fund ...</del>		<del>31,663</del>
8	<del>Juvenile Accountability Incentive</del>		
9	<del>Block Grant Fund .....</del>		<del>15,782</del>
10	<u>LaSalle Veterans Home Fund .....</u>		<u>7,615</u>
11	<del>Lead Poisoning, Screening, Prevention,</del>		
12	<del>and Abatement Fund .....</del>		<del>3,036</del>
13	Live and Learn Fund .....	<u>3,278</u>	<del>7,240</del>
14	The Local Government Distributive		
15	Fund .....	<u>27,485</u>	<del>39,478</del>
16	The Local Initiative Fund .....	<u>2,228</u>	<del>6,370</del>
17	Long Term Care Provider Fund .....	<u>36,630</u>	<del>20,462</del>
18	<del>Mandatory Arbitration Fund .....</del>		<del>2,710</del>
19	<u>Manteno Veterans Home Fund .....</u>		<u>16,491</u>
20	<u>Medical Research and Development Fund .....</u>		<u>671</u>
21	Mental Health Fund .....	<u>3,170</u>	<del>7,718</del>
22	<del>Metabolic Screening and Treatment Fund ...</del>		<del>6,017</del>
23	Metro-East Public Transportation Fund .....	<u>1,225</u>	<del>1,176</del>
24	<del>Monetary Award Program Reserve Fund .....</del>		<del>995</del>
25	The Motor Fuel Tax Fund .....	<u>49,282</u>	<del>48,580</del>
26	Motor Vehicle License Plate Fund .....	<u>1,715</u>	<del>7,538</del>
27	<del>Motor Vehicle Theft Prevention</del>		
28	<del>Trust Fund .....</del>		<del>9,201</del>
29	<u>Natural Areas Acquisition Fund .....</u>		<u>4,675</u>
30	<del>Nuclear Safety Emergency</del>		
31	<del>Preparedness Fund .....</del>		<del>92,062</del>
32	<del>Nursing Dedicated and Professional</del>		
33	<del>Fund .....</del>		<del>10,806</del>
34	<u>Open Space Lands Acquisition</u>		
35	<u>and Development Fund .....</u>		<u>18,445</u>
36	<del>Optometric Licensing and Disciplinary</del>		

1	<del>Committee Fund</del> .....		<del>3,072</del>
2	<u>Park and Conservation Fund</u> .....		<u>14,739</u>
3	<del>Penny Severns Breast and</del>		
4	<del>Cervical Cancer Research Fund</del> .....		<del>622</del>
5	The Personal Property Tax		
6	Replacement Fund .....	<u>23,418</u>	<del>35,901</del>
7	<del>Pesticide Control Fund</del> .....		<del>4,221</del>
8	<del>Plumbing Licensure and Program Fund</del> .....		<del>1,452</del>
9	<u>Post-Tertiary Clinical Services Fund</u> .....		<u>671</u>
10	<u>Presidential Library and</u>		
11	<u>Museum Operating Fund</u> .....		<u>5,558</u>
12	Prevention and Treatment of		
13	Alcoholism and Substance Abuse		
14	Block Grant Fund .....	<u>7,429</u>	<del>20,480</del>
15	<del>Professional Regulation Evidence Fund</del> .....		<del>718</del>
16	<del>Professions Indirect Cost Fund</del> .....		<del>91,814</del>
17	<del>Public Health Services Revolving Fund</del> .....		<del>1,372</del>
18	<del>Public Pension Regulation Fund</del> .....		<del>1,185</del>
19	The Public Transportation Fund .....	<u>16,899</u>	<del>15,793</del>
20	<del>Public Utility Fund</del> .....		<del>54,976</del>
21	<u>Quincy Veterans Home Fund</u> .....		<u>31,483</u>
22	<del>Radiation Protection Fund</del> .....		<del>27,193</del>
23	<del>Radioactive Waste Facility Development</del>		
24	<del>and Operation Fund</del> .....		<del>3,363</del>
25	The Road Fund .....	<u>174,332</u>	<del>177,650</del>
26	Regional Transportation Authority		
27	Occupation and Use Tax		
28	Replacement Fund .....	<u>540</u>	<del>818</del>
29	<u>School Infrastructure Fund</u> .....		<u>1,275</u>
30	Secretary of State Special		
31	Services Fund .....	<u>2,520</u>	<del>6,899</del>
32	Securities Audit and		
33	Enforcement Fund .....	<u>771</u>	<del>1,671</del>
34	<u>Solid Waste Management Fund</u> .....		<u>1,744</u>
35	Special Education Medicaid		
36	Matching Fund .....	<u>7,123</u>	<del>6,082</del>

1	State and Local Sales Tax		
2	Reform Fund .....	<u>1,080</u>	<del>1,696</del>
3	<u>State Boating Act Fund .....</u>		<u>9,313</u>
4	State Construction Account		
5	Fund .....	<u>52,399</u>	<del>62,967</del>
6	The State Gaming Fund .....	<u>3,837</u>	<del>5,745</del>
7	The State Garage		
8	Revolving Fund .....	<u>3,372</u>	<del>1,777</del>
9	The State Lottery Fund .....	<u>8,662</u>	<del>35,933</del>
10	<u>State Migratory Waterfowl Stamp Fund .....</u>		<u>646</u>
11	<u>State Parks Fund .....</u>		<u>6,355</u>
12	<u>State's Attorneys Appellate Prosecutor's</u>		
13	<u>County Fund .....</u>		<u>5,893</u>
14	<del>State Treasurer's Bank Services</del>		
15	<del>Trust Fund .....</del>		<del>755</del>
16	The Statistical Services		
17	Revolving Fund .....	<u>7,870</u>	<del>4,470</del>
18	<u>Subtitle D Management Fund .....</u>		<u>766</u>
19	Tobacco Settlement Recovery Fund .....	<u>19,876</u>	<del>65,706</del>
20	<del>Transportation Regulatory Fund .....</del>		<del>36,606</del>
21	<del>Trauma Center Fund .....</del>		<del>4,859</del>
22	U of I Hospital Services Fund .....	<u>8,923</u>	<del>5,927</del>
23	<u>Underground Storage Tank Fund .....</u>		<u>42,714</u>
24	The Vehicle Inspection Fund .....	<u>33,685</u>	<del>887</del>
25	<u>Violence Prevention Fund .....</u>		<u>6,295</u>
26	<u>Violent Crime Victims Assistance Fund .....</u>		<u>17,104</u>
27	<del>Weights and Measures Fund .....</del>		<del>4,765</del>
28	<u>Wildlife and Fish Fund .....</u>		<u>27,070</u>
29	<u>Wireless Carrier Reimbursement Fund .....</u>		<u>870</u>
30	Wireless Service Emergency Fund .....	<u>2,796</u>	<del>1,447</del>
31	The Working Capital Revolving		
32	Fund .....	<u>98,700</u>	<del>62,229</del>

33 Notwithstanding any provision of the law to the contrary,  
34 the General Assembly hereby authorizes the use of such funds  
35 for the purposes set forth in this Section.

36 These provisions do not apply to funds classified by the

1 Comptroller as federal trust funds or State trust funds. The  
2 Audit Expense Fund may receive transfers from those trust funds  
3 only as directed herein, except where prohibited by the terms  
4 of the trust fund agreement. The Auditor General shall notify  
5 the trustees of those funds of the estimated cost of the audit  
6 to be incurred under the Illinois State Auditing Act for the  
7 fund. The trustees of those funds shall direct the State  
8 Comptroller and Treasurer to transfer the estimated amount to  
9 the Audit Expense Fund.

10 The Auditor General may bill entities that are not subject  
11 to the above transfer provisions, including private entities,  
12 related organizations and entities whose funds are  
13 locally-held, for the cost of audits, studies, and  
14 investigations incurred on their behalf. Any revenues received  
15 under this provision shall be deposited into the Audit Expense  
16 Fund.

17 In the event that moneys on deposit in any fund are  
18 unavailable, by reason of deficiency or any other reason  
19 preventing their lawful transfer, the State Comptroller shall  
20 order transferred and the State Treasurer shall transfer the  
21 amount deficient or otherwise unavailable from the General  
22 Revenue Fund for deposit into the Audit Expense Fund.

23 On or before December 1, 1992, and each December 1  
24 thereafter, the Auditor General shall notify the Governor's  
25 Office of Management and Budget (formerly Bureau of the Budget)  
26 of the amount estimated to be necessary to pay for audits,  
27 studies, and investigations in accordance with the Illinois  
28 State Auditing Act during the next succeeding fiscal year for  
29 each State fund for which a transfer or reimbursement is  
30 anticipated.

31 Beginning with fiscal year 1994 and during each fiscal year  
32 thereafter, the Auditor General may direct the State  
33 Comptroller and Treasurer to transfer moneys from funds  
34 authorized by the General Assembly for that fund. In the event  
35 funds, including federal and State trust funds but excluding  
36 the General Revenue Fund, are transferred, during fiscal year



1 1994 and during each fiscal year thereafter, in excess of the  
2 amount to pay actual costs attributable to audits, studies, and  
3 investigations as permitted or required by the Illinois State  
4 Auditing Act or specific action of the General Assembly, the  
5 Auditor General shall, on September 30, or as soon thereafter  
6 as is practicable, direct the State Comptroller and Treasurer  
7 to transfer the excess amount back to the fund from which it  
8 was originally transferred.

9 (Source: P.A. 92-494, eff. 8-23-01; 92-746, eff. 7-25-02;  
10 93-452, eff. 8-7-03; revised 8-23-03.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.