

AN ACT concerning local government.

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

Section 5. The Governmental Account Audit Act is amended by changing Section 2 as follows:

(50 ILCS 310/2) (from Ch. 85, par. 702)

Sec. 2. Except as otherwise provided in Section 3, the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by an auditor or auditors. Such audit shall be performed annually and shall cover the immediately preceding fiscal year of the governmental unit. The audit shall include all the accounts and funds of the governmental unit, including the accounts of any officer of the governmental unit who receives fees or handles funds of the unit or who spends money of the unit. The audit shall begin as soon as possible after the close of the last fiscal year to which it pertains, and shall be completed and the audit report filed with the Comptroller within 180 days after the close of such fiscal year unless an extension of time is granted by the Comptroller in writing. An audit report which fails to meet the requirements of this Act shall be rejected by the Comptroller and returned to the governing body of the governmental unit for corrective action. The auditor or

auditors performing the audit shall submit not less than 3 copies of the audit report to the governing body of the governmental unit being audited.

All audits to be filed with the Comptroller under this Section must be submitted electronically and the Comptroller must post the audit reports on the Internet no later than 45 days after they are received. If the governmental unit provides the Comptroller's Office with sufficient evidence that the audit report cannot be filed electronically, the Comptroller may waive this requirement. The Comptroller must also post a list of governmental units that are not in compliance with the reporting requirements set forth in this Section. Beginning on the effective date of this amendatory Act of the 104th General Assembly, if a governmental unit maintains a website, it shall post on that website information describing where all audit or financial reports of the governmental unit are accessible to the public, including a link to the Comptroller's website.

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

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

Section 10. The Counties Code is amended by changing

Section 6-31003 as follows:

(55 ILCS 5/6-31003) (from Ch. 34, par. 6-31003)

Sec. 6-31003. Annual audits and reports. The county board of each county shall cause an audit of all of the funds and accounts of the county to be performed annually by an auditor or auditors chosen by the county board or by an auditor or auditors retained by the Comptroller, as hereinafter provided. In addition, each county shall file with the Comptroller a financial report containing information required by the Comptroller. Such financial report shall be on a form so designed by the Comptroller as not to require professional accounting services for its preparation. All audits and reports to be filed with the Comptroller under this Section must be submitted electronically and the Comptroller must post the audits and reports on the Internet no later than 45 days after they are received. If the county provides the Comptroller's Office with sufficient evidence that the audit or report cannot be filed electronically, the Comptroller may waive this requirement. The Comptroller must also post a list of counties that are not in compliance with the reporting requirements set forth in this Section.

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

contracts shall be listed.

The audit shall commence as soon as possible after the close of each fiscal year and shall be completed within 180 days after the close of such fiscal year, unless an extension of time is granted by the Comptroller in writing. Such extension of time shall not exceed 60 days. When the auditor or auditors have completed the audit a full report thereof shall be made and not less than 2 copies of each audit report shall be submitted to the county board. Each audit report shall be signed by the auditor performing the audit and shall include only financial information, findings and conclusions that are adequately supported by evidence in the auditor's working papers to demonstrate or prove, when called upon, the basis for the matters reported and their correctness and reasonableness. In connection with this, each county board shall retain the right of inspection of the auditor's working papers and shall make them available to the Comptroller, or his designee, upon request.

Within 60 days of receipt of an audit report, each county board shall file one copy of each audit report and each financial report with the Comptroller and any comment or explanation that the county board may desire to make concerning such audit report may be attached thereto. An audit report which fails to meet the requirements of this Division shall be rejected by the Comptroller and returned to the county board for corrective action. One copy of each such

report shall be filed with the county clerk of the county so audited. Beginning on the effective date of this amendatory Act of the 104th General Assembly, if a county maintains a website, it shall post on that website information describing where all audit or financial reports of the county are accessible to the public, including a link to the Comptroller's website.

This Section is a limitation under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule counties of powers and functions exercised by the State.

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

Section 15. The Illinois Municipal Code is amended by changing Section 8-8-10.5 as follows:

(65 ILCS 5/8-8-10.5)

Sec. 8-8-10.5. Audit report disclosure. Each fiscal year, within 60 days of the close of an audit under this Act, the auditor conducting the audit of all of the funds and accounts of a municipality shall do each of the following:

- (1) Provide a copy of any management letter and a copy of any audited financial statements to each member of the municipality's corporate authorities. If the municipality maintains an Internet website, the corporate authorities shall post this information to its website and information

describing where all other audit or financial reports of the governmental unit are accessible to the public, including a link to the Comptroller's website.

(2) Present the information from the audit to the municipality's corporate authorities either in person or by a live phone or web connection during a public meeting.

(Source: P.A. 98-738, eff. 1-1-15.)