

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 Illinois State Auditing Act is amended by
5 changing Sections 1-2 and 3-1 as follows:

6 (30 ILCS 5/1-2) (from Ch. 15, par. 301-2)

7 Sec. 1-2. Purpose and construction.

8 (a) This Act implements Article VIII, Section 3 of the
9 Constitution, and shall be construed in furtherance of those
10 provisions.

11 (b) This Act is intended to provide a comprehensive and
12 thorough post audit of the obligation, expenditure, receipt
13 and use of public funds of the State under the direction and
14 control of the Auditor General, to the end that the
15 government of the State of Illinois will be accountable to
16 the General Assembly and the citizens and taxpayers, and to
17 the end that the constitutional and statutory requirements
18 governing state fiscal and financial operations will be
19 enforced.

20 This Act is intended also to permit a comprehensive and
21 thorough audit, under the direction and control of the
22 Auditor General, of the obligation, expenditure, receipt, and
23 use of public funds of school districts as provided in
24 Section 3-1.

25 (c) This Act is intended to govern the Auditor General
26 under the control and direction of the General Assembly.
27 Neither the enactment of this Act nor any provision contained
28 herein shall in any way derogate from the status of the
29 Auditor General as a legislative officer of the State under
30 the Constitution.

31 (Source: P.A. 78-884.)

1 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

2 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
3 General has jurisdiction over all State agencies to make post
4 audits and investigations authorized by or under this Act or
5 the Constitution.

6 Except as otherwise provided in this Section, the Auditor
7 General has jurisdiction over local government agencies and
8 private agencies only:

9 (a) to make such post audits authorized by or under
10 this Act as are necessary and incidental to a post audit
11 of a State agency or of a program administered by a State
12 agency involving public funds of the State, but this
13 jurisdiction does not include any authority to review
14 local governmental agencies in the obligation, receipt,
15 expenditure or use of public funds of the State that are
16 granted without limitation or condition imposed by law,
17 other than the general limitation that such funds be used
18 for public purposes;

19 (b) to make investigations authorized by or under
20 this Act or the Constitution; and

21 (c) to make audits of the records of local
22 government agencies to verify actual costs of
23 state-mandated programs when directed to do so by the
24 Legislative Audit Commission at the request of the State
25 Board of Appeals under the State Mandates Act.

26 In addition to the foregoing, the Auditor General may
27 conduct an audit of the Metropolitan Pier and Exposition
28 Authority, the Regional Transportation Authority, the
29 Suburban Bus Division, the Commuter Rail Division and the
30 Chicago Transit Authority and any other subsidized carrier
31 when authorized by the Legislative Audit Commission. Such
32 audit may be a financial, management or program audit, or any
33 combination thereof.

34 The audit shall determine whether they are operating in

1 accordance with all applicable laws and regulations. Subject
2 to the limitations of this Act, the Legislative Audit
3 Commission may by resolution specify additional
4 determinations to be included in the scope of the audit.

5 In addition to the foregoing, the Auditor General must
6 also conduct a financial audit of the Illinois Sports
7 Facilities Authority's expenditures of public funds in
8 connection with the reconstruction, renovation, remodeling,
9 extension, or improvement of all or substantially all of any
10 existing "facility", as that term is defined in the Illinois
11 Sports Facilities Authority Act.

12 The Auditor General may also conduct an audit, when
13 authorized by the Legislative Audit Commission, of any
14 hospital which receives 10% or more of its gross revenues
15 from payments from the State of Illinois, Department of
16 Public Aid, Medical Assistance Program.

17 The Auditor General is authorized to conduct financial
18 and compliance audits of the Illinois Distance Learning
19 Foundation and the Illinois Conservation Foundation.

20 As soon as practical after the effective date of this
21 amendatory Act of 1995, the Auditor General shall conduct a
22 compliance and management audit of the City of Chicago and
23 any other entity with regard to the operation of Chicago
24 O'Hare International Airport, Chicago Midway Airport and
25 Merrill C. Meigs Field. The audit shall include, but not be
26 limited to, an examination of revenues, expenses, and
27 transfers of funds; purchasing and contracting policies and
28 practices; staffing levels; and hiring practices and
29 procedures. When completed, the audit required by this
30 paragraph shall be distributed in accordance with Section
31 3-14.

32 The Auditor General shall conduct a financial and
33 compliance and program audit of distributions from the
34 Municipal Economic Development Fund during the immediately

1 preceding calendar year pursuant to Section 8-403.1 of the
2 Public Utilities Act at no cost to the city, village, or
3 incorporated town that received the distributions.

4 The Auditor General must conduct an audit of the Health
5 Facilities Planning Board pursuant to Section 19.5 of the
6 Illinois Health Facilities Planning Act.

7 The Auditor General shall audit a school district (i)
8 that is located within a county with a population of
9 3,000,000 or more and outside of a municipality with a
10 population of 500,000 or more, (ii) that has at least 3
11 learning centers with a combined student enrollment of 7,500
12 or more, and (iii) that encompasses at least 70 square miles
13 within its boundaries. The audit may be a financial,
14 management, compliance, or program audit or a combination of
15 those audits.

16 (Source: P.A. 90-813, eff. 1-29-99; 91-782, eff. 6-9-00;
17 91-935, eff. 6-1-01.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.