

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 Section 6-31003 as follows:

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

7 Sec. 6-31003. Annual audits and reports. In counties
8 having a population of over 10,000 but less than 500,000, the
9 county board of each county shall cause an audit of all of
10 the funds and accounts of the county to be made annually by
11 an accountant or accountants chosen by the county board or by
12 an accountant or accountants retained by the Comptroller, as
13 hereinafter provided. In addition, each county having a
14 population of less than 500,000 shall file with the
15 Comptroller a financial report containing information
16 required by the Comptroller. Such financial report shall be
17 on a form so designed by the Comptroller as not to require
18 professional accounting services for its preparation.

19 The audit shall commence as soon as possible after the
20 close of each fiscal year and shall be completed within 6
21 months after the close of such fiscal year, unless an
22 extension of time is granted by the Comptroller in writing.
23 Such extension of time shall not exceed 60 days. When the
24 accountant or accountants have completed the audit a full
25 report thereof shall be made and not less than 2 copies of
26 each audit report shall be submitted to the county board.
27 Each audit report shall be signed by the accountant making
28 the audit and shall include only financial information,
29 findings and conclusions that are adequately supported by
30 evidence in the auditor's working papers to demonstrate or
31 prove, when called upon, the basis for the matters reported

1 and their correctness and reasonableness. In connection with
2 this, each county board shall retain the right of inspection
3 of the auditor's working papers and shall make them available
4 to the Comptroller, or his designee, upon request.

5 Within 60 days of receipt of an audit report, each county
6 board shall file one copy of each audit report and each
7 financial report with the Comptroller and any comment or
8 explanation that the county board may desire to make
9 concerning such audit report may be attached thereto. An
10 audit report that which fails to meet the requirements of
11 this Division shall be rejected by the Comptroller and
12 returned to the county board for corrective action. One copy
13 of each such report shall be filed with the county clerk of
14 the county so audited.

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