

AN ACT concerning finance.

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

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

(30 ILCS 105/6z-27)

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

Within 30 days after July 1, 2022, or as soon thereafter as practical, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

<u>African-American HIV/AIDS RESP</u>	<u>\$1,421</u>
<u>Agricultural Premium</u>	<u>122,719</u>
<u>Alzheimer's Awareness</u>	<u>1,499</u>
<u>Alzheimer's Research Care Support</u>	<u>662</u>
<u>Amusement Ride and Patron Safety</u>	<u>6,315</u>
<u>Assisted Living & Shared House Regulation</u>	<u>2,564</u>
<u>Capital Development Board Revolving</u>	<u>15,118</u>
<u>Care Provider Fund for Persons with a Developmental</u>	

<u>Disability</u>	<u>15,392</u>
<u>Carolyn Adams Ticket For Cure Grant</u>	<u>927</u>
<u>CDLIS/AAMVANET/NMVTIS Trust</u>	<u>5,236</u>
<u>Chicago Police Memorial Foundation</u>	<u>708</u>
<u>Chicago State University Education Improvement</u>	<u>13,666</u>
<u>Child Labor and Day and Temporary Labor Services</u>	
<u>Enforcement</u>	<u>11,991</u>
<u>Child Support Administrative</u>	<u>5,287</u>
<u>Clean Air Act Permit</u>	<u>1,556</u>
<u>Coal Technology Development Assistance</u>	<u>6,936</u>
<u>Common School Fund</u>	<u>343,892</u>
<u>Community Mental Health Medicaid Trust</u>	<u>14,084</u>
<u>Corporate Franchise Tax Refund</u>	<u>1,096</u>
<u>DCFS Children's Services</u>	<u>8,766</u>
<u>Death Certificate Surcharge</u>	<u>2,060</u>
<u>Death Penalty Abolition</u>	<u>2,448</u>
<u>Department of Business Service Special Operations</u> ..	<u>13,889</u>
<u>DHS Community Services</u>	<u>7,970</u>
<u>Downstate Public Transportation</u>	<u>11,631</u>
<u>Dram Shop</u>	<u>142,500</u>
<u>Driver Services Administration</u>	<u>1,873</u>
<u>Drug Rebate</u>	<u>42,473</u>
<u>Drug Treatment</u>	<u>1,767</u>
<u>Education Assistance</u>	<u>2,031,292</u>
<u>Emergency Public Health</u>	<u>5,162</u>
<u>Environmental Protection Permit and Inspection</u>	<u>1,447</u>

<u>Estate Tax Refund</u>	<u>852</u>
<u>Facilities Management Revolving</u>	<u>50,148</u>
<u>Facility Licensing</u>	<u>5,522</u>
<u>Fair & Exposition</u>	<u>4,248</u>
<u>Feed Control</u>	<u>7,709</u>
<u>Fertilizer Control</u>	<u>6,849</u>
<u>Fire Prevention</u>	<u>3,859</u>
<u>Fund for the Advancement of Education</u>	<u>24,772</u>
<u>General Assembly Operations Rev</u>	<u>1,146</u>
<u>General Professions Dedicated</u>	<u>4,039</u>
<u>General Revenue</u>	<u>17,653,153</u>
<u>Governor's Administrative</u>	<u>2,832</u>
<u>Governor's Grant</u>	<u>17,709</u>
<u>Grade Crossing Protection</u>	<u>930</u>
<u>Grant Accountability/Transparency</u>	<u>805</u>
<u>Guardianship & Advocacy</u>	<u>14,843</u>
<u>Hazardous Waste</u>	<u>835</u>
<u>Health Facility Plan Review</u>	<u>1,776</u>
<u>Health and Human Service Medicaid Trust</u>	<u>6,554</u>
<u>Healthcare Provider Relief</u>	<u>407,107</u>
<u>Healthy Smiles</u>	<u>738</u>
<u>Home Care Services Agency Licensure</u>	<u>3,101</u>
<u>Hospital Licensure</u>	<u>1,688</u>
<u>Hospital Provider</u>	<u>138,829</u>
<u>ICJIA Violence Prevention</u>	<u>932</u>
<u>IL Affordable Housing Trust</u>	<u>17,236</u>

<u>IL Clean Water Fund</u>	<u>2,152</u>
<u>IL Community College Board Contracts and Grants</u>	<u>9,968</u>
<u>IL Health Facilities Planning</u>	<u>3,094</u>
<u>IMSA Income</u>	<u>12,417</u>
<u>IL Power Agency Operations</u>	<u>62,583</u>
<u>IL School Asbestos Abatement</u>	<u>784</u>
<u>IL State Fair</u>	<u>29,752</u>
<u>IL State Police Memorial Park</u>	<u>681</u>
<u>IL Telecom Access Corporation</u>	<u>1,668</u>
<u>IL Underground Utility Facility Damage Prevention</u> ..	<u>4,276</u>
<u>IL Veterans' Rehabilitation</u>	<u>5,943</u>
<u>IL Workers Compensation Commission Operations</u>	<u>243,187</u>
<u>Income Tax Refund</u>	<u>54,420</u>
<u>LEAD Poisoning Screening, Prevention and Abatement</u>	<u>16,379</u>
<u>Live and Learn</u>	<u>25,492</u>
<u>Lobbyist Registration Administration</u>	<u>1,471</u>
<u>Local Government Distributive</u>	<u>44,025</u>
<u>Long Term Care Monitor/Receive</u>	<u>42,016</u>
<u>Long Term Care Provider</u>	<u>13,537</u>
<u>Low Level Rad Waste Facility Dev & Op</u>	<u>618</u>
<u>Mandatory Arbitration</u>	<u>2,104</u>
<u>Medical Special Purpose Trust</u>	<u>786</u>
<u>Mental Health</u>	<u>9,376</u>
<u>Mental Health Reporting</u>	<u>1,443</u>
<u>Metabolic Screening & Treatment</u>	<u>32,049</u>
<u>Monitoring Device Driving Permit Administration Fee</u>	<u>1,616</u>

<u>Motor Fuel Tax</u>	<u>36,238</u>
<u>Motor Vehicle License Plate</u>	<u>17,694</u>
<u>Motor Vehicle Theft Prevention and Insurance Verification</u> <u>Trust</u>	<u>10,970</u>
<u>Multiple Sclerosis Research</u>	<u>758</u>
<u>Nuclear Safety Emergency Preparedness</u>	<u>26,117</u>
<u>Nursing Dedicated and Professional</u>	<u>2,420</u>
<u>Open Space Lands Acquisition & Development</u>	<u>658</u>
<u>Partners For Conservation</u>	<u>89,847</u>
<u>Pension Stabilization</u>	<u>1,031</u>
<u>Personal Property Tax Replacement</u>	<u>290,755</u>
<u>Pesticide Control</u>	<u>30,513</u>
<u>Plumbing Licensure & Program</u>	<u>6,276</u>
<u>Police Memorial Committee</u>	<u>813</u>
<u>Professional Services</u>	<u>72,029</u>
<u>Public Health Lab Services Rev</u>	<u>5,816</u>
<u>Public Transportation</u>	<u>46,826</u>
<u>Public Utility</u>	<u>198,423</u>
<u>Radiation Protection</u>	<u>11,034</u>
<u>Renewable Energy Resources Trust</u>	<u>7,834</u>
<u>Road</u>	<u>226,150</u>
<u>RTA Occupation & Use Tax Replacement</u>	<u>1,167</u>
<u>School Infrastructure</u>	<u>7,749</u>
<u>Secretary of State DUI Administration</u>	<u>2,694</u>
<u>Secretary of State Identification & Security Theft</u> <u>Prevention</u>	<u>12,676</u>

<u>Secretary of State Police Services</u>	<u>717</u>
<u>Secretary of State Special License Plate</u>	<u>4,203</u>
<u>Secretary of State Special Services</u>	<u>34,491</u>
<u>Securities Audit and Enforcement</u>	<u>8,198</u>
<u>Solid Waste Management</u>	<u>1,613</u>
<u>Special Olympics Illinois and Special Children's Charities</u>	
<u>852</u>	
<u>Special Education Medicaid Matching</u>	<u>5,131</u>
<u>Sports Wagering</u>	<u>4,450</u>
<u>State and Local Sales Tax Reform</u>	<u>2,361</u>
<u>State Construction Account</u>	<u>37,865</u>
<u>State Gaming</u>	<u>94,435</u>
<u>State Garage Revolving</u>	<u>8,977</u>
<u>State Lottery</u>	<u>340,323</u>
<u>State Pensions</u>	<u>500,000</u>
<u>State Treasurer's Bank Services</u>	<u>1,295</u>
<u>Supreme Court Special Purposes</u>	<u>1,722</u>
<u>Tattoo & Body Piercing Establishment Registration</u>	<u>950</u>
<u>Tax Compliance & Administration</u>	<u>1,483</u>
<u>Technology Management Revolving</u>	<u>186,193</u>
<u>Tobacco Settlement Recovery</u>	<u>29,864</u>
<u>Tourism Promotion</u>	<u>50,155</u>
<u>Transportation Regulatory</u>	<u>78,256</u>
<u>Trauma Center</u>	<u>1,960</u>
<u>Underground Storage Tank</u>	<u>3,630</u>
<u>University of IL Hospital Services</u>	<u>6,712</u>

<u>Vehicle Inspection</u>	<u>5,069</u>
<u>Weights and Measures</u>	<u>22,129</u>
<u>Youth Alcoholism & Substance Abuse Prevention</u>	<u>526</u>
Attorney General Court Ordered and Voluntary Compliance	
Payment Projects Fund	\$38,974
Attorney General Sex Offender Awareness,	
Training, and Education Fund	\$539
Aggregate Operations Regulatory Fund	\$711
Agricultural Premium Fund	\$25,265
Attorney General's State Projects and Court	
Ordered Distribution Fund	\$43,667
Anna Veterans Home Fund	\$15,792
Appraisal Administration Fund	\$4,017
Attorney General Whistleblower Reward	
and Protection Fund	\$22,896
Bank and Trust Company Fund	\$78,017
Cannabis Expungement Fund	\$4,501
Capital Development Board Revolving Fund	\$2,494
Care Provider Fund for Persons with	
a Developmental Disability	\$5,707
CDLIS/AAMVAnet/NMVTIS Trust Fund	\$1,702
Cemetery Oversight Licensing and Disciplinary Fund	\$5,002
Chicago State University Education	
Improvement Fund	\$16,218
Child Support Administrative Fund	\$2,657
Clean Air Act Permit Fund	\$10,108

Coal Technology Development Assistance Fund	\$12,943
Commitment to Human Services Fund	\$111,465
Common School Fund	\$445,997
Community Mental Health Medicaid Trust Fund	\$9,599
Community Water Supply Laboratory Fund	\$637
Credit Union Fund	\$16,048
DCFS Children's Services Fund	\$287,247
Department of Business Services	
Special Operations Fund	\$4,402
Department of Corrections Reimbursement	
and Education Fund	\$60,429
Design Professionals Administration	
and Investigation Fund	\$3,362
Department of Human Services Community Services Fund ..	\$5,239
Downstate Public Transportation Fund	\$30,625
Driver Services Administration Fund	\$639
Drivers Education Fund	\$1,202
Drug Rebate Fund	\$22,702
Drug Treatment Fund	\$571
Drycleaner Environmental Response Trust Fund	\$846
Education Assistance Fund	\$1,969,661
Environmental Protection Permit and	
Inspection Fund	\$7,079
Facilities Management Revolving Fund	\$16,163
Federal High Speed Rail Trust Fund	\$1,264
Federal Workforce Training Fund	\$91,791

Feed Control Fund	\$1,701
Fertilizer Control Fund	\$1,791
Fire Prevention Fund	\$3,507
Firearm Dealer License Certification Fund	\$648
Fund for the Advancement of Education	\$44,609
General Professions Dedicated Fund	\$31,353
General Revenue Fund	\$17,663,958
Grade Crossing Protection Fund	\$1,856
Hazardous Waste Fund	\$8,446
Health and Human Services Medicaid Trust Fund	\$6,134
Healthcare Provider Relief Fund	\$185,164
Horse Racing Fund	\$169,632
Hospital Provider Fund	\$63,346
ICCB Federal Trust Fund	\$10,805
Illinois Affordable Housing Trust Fund	\$5,414
Illinois Charity Bureau Fund	\$3,298
Illinois Clean Water Fund	\$11,951
Illinois Forestry Development Fund	\$11,004
Illinois Gaming Law Enforcement Fund	\$1,869
IMSA Income Fund	\$2,188
Illinois Military Family Relief Fund	\$6,986
Illinois Power Agency Operations Fund	\$41,229
Illinois State Dental Disciplinary Fund	\$6,127
Illinois State Fair Fund	\$660
Illinois State Medical Disciplinary Fund	\$23,384
Illinois State Pharmacy Disciplinary Fund	\$10,308

Illinois Veterans Assistance Fund	\$2,016
Illinois Veterans' Rehabilitation Fund	\$862
Illinois Wildlife Preservation Fund	\$1,742
Illinois Workers' Compensation Commission	
Operations Fund	\$4,476
Income Tax Refund Fund	\$239,691
Insurance Financial Regulation Fund	\$104,462
Insurance Premium Tax Refund Fund	\$23,121
Insurance Producer Administration Fund	\$104,566
International Tourism Fund	\$1,985
LaSalle Veterans Home Fund	\$46,145
LEADS Maintenance Fund	\$681
Live and Learn Fund	\$8,120
Local Government Distributive Fund	\$154,289
Long Term Care Provider Fund	\$6,468
Manteno Veterans Home Fund	\$93,493
Mental Health Fund	\$12,227
Mental Health Reporting Fund	\$611
Monitoring Device Driving Permit	
Administration Fee Fund	\$617
Motor Carrier Safety Inspection Fund	\$1,823
Motor Fuel Tax Fund	\$103,497
Motor Vehicle License Plate Fund	\$5,656
Motor Vehicle Theft Prevention and Insurance	
Verification Trust Fund	\$2,618
Nursing Dedicated and Professional Fund	\$11,973

Off-Highway Vehicle Trails Fund	\$1,994
Open Space Lands Acquisition and Development Fund	\$45,493
Optometric Licensing and Disciplinary Board Fund	\$1,169
Partners For Conservation Fund	\$19,950
Pawnbroker Regulation Fund	\$1,053
Personal Property Tax Replacement Fund	\$203,036
Pesticide Control Fund	\$6,845
Professional Services Fund	\$2,778
Professions Indirect Cost Fund	\$172,106
Public Pension Regulation Fund	\$6,919
Public Transportation Fund	\$77,303
Quincy Veterans Home Fund	\$91,704
Real Estate License Administration Fund	\$33,329
Registered Certified Public Accountants'	
Administration and Disciplinary Fund	\$3,617
Renewable Energy Resources Trust Fund	\$1,591
Rental Housing Support Program Fund	\$1,539
Residential Finance Regulatory Fund	\$20,510
Road Fund	\$399,062
Regional Transportation Authority Occupation and	
Use Tax Replacement Fund	\$5,205
Salmon Fund	\$655
School Infrastructure Fund	\$14,015
Secretary of State DUI Administration Fund	\$1,025
Secretary of State Identification Security	
and Theft Prevention Fund	\$4,502

Secretary of State Special License Plate Fund	\$1,384
Secretary of State Special Services Fund	\$8,114
Securities Audit and Enforcement Fund	\$2,824
State Small Business Credit Initiative Fund	\$4,331
Solid Waste Management Fund	\$10,397
Special Education Medicaid Matching Fund	\$2,924
Sports Wagering Fund	\$8,572
State Police Law Enforcement Administration Fund	\$6,822
State and Local Sales Tax Reform Fund	\$10,355
State Asset Forfeiture Fund	\$1,740
State Aviation Program Fund	\$557
State Construction Account Fund	\$195,722
State Crime Laboratory Fund	\$7,743
State Gaming Fund	\$204,660
State Garage Revolving Fund	\$3,731
State Lottery Fund	\$129,814
State Offender DNA Identification System Fund	\$1,405
State Pensions Fund	\$500,000
State Police Firearm Services Fund	\$16,122
State Police Services Fund	\$21,151
State Police Vehicle Fund	\$3,013
State Police Whistleblower Reward and Protection Fund	\$2,452
Subtitle D Management Fund	\$1,431
Supplemental Low Income Energy Assistance Fund	\$68,591
Tax Compliance and Administration Fund	\$5,259

Technology Management Revolving Fund	\$244,294
Tobacco Settlement Recovery Fund	\$4,653
Tourism Promotion Fund	\$35,322
Traffic and Criminal Conviction Surcharge Fund	\$136,332
Underground Storage Tank Fund	\$20,429
University of Illinois Hospital Services Fund	\$3,664
Vehicle Inspection Fund	\$11,203
Violent Crime Victims Assistance Fund	\$14,202
Weights and Measures Fund	\$6,127
Working Capital Revolving Fund	\$18,120

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

These provisions do not apply to funds classified by the Comptroller as federal trust funds or State trust funds. The Audit Expense Fund may receive transfers from those trust funds only as directed herein, except where prohibited by the terms of the trust fund agreement. The Auditor General shall notify the trustees of those funds of the estimated cost of the audit to be incurred under the Illinois State Auditing Act for the fund. The trustees of those funds shall direct the State Comptroller and Treasurer to transfer the estimated amount to the Audit Expense Fund.

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are

locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

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

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

Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies,

and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20; 102-16, eff. 6-17-21; 102-699, eff. 4-19-22.)

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