

AN ACT concerning Fire Protection Districts.

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

Section 5. The Fire Protection District Act is amended  
by changing Section 6.1 as follows:

(70 ILCS 705/6.1) (from Ch. 127 1/2, par. 26.1)

Sec. 6.1. When an audit is required under the  
Governmental Account Audit Act, the trustees of the Fire  
Protection District created under this Act shall employ a  
person licensed to practice public accounting under the laws  
of this State to annually audit the district's financial  
statements of all accounts, funds, and other moneys in the  
care, custody, or control of the trustees. The audit shall  
be conducted in accordance with Generally Accepted Auditing  
Standards and in accordance with the Governmental Account  
Audit Act. A fire protection district receiving revenues of  
less than \$850,000 ~~appropriating less than \$200,000~~ for the  
fiscal year shall prepare the financial report required by  
Section 3 of the Governmental Account Audit Act. In addition  
to any other filing requirements, the audit report or  
financial report shall be filed with the county clerk of the  
county in which the Fire Protection District was organized as  
a public record and a copy thereof shall be filed with the  
secretary of the district as part of its corporate records.

(Source: P.A. 90-104, eff. 7-11-97.)