



Sen. James F. Clayborne, Jr.

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10000SB2638sam001

LRB100 16888 AWJ 36514 a

1 AMENDMENT TO SENATE BILL 2638

2 AMENDMENT NO. _____. Amend Senate Bill 2638, on page 2,
3 immediately below line 12, by inserting the following:

4 "Section 10. The Counties Code is amended by changing
5 Section 6-31006 as follows:

6 (55 ILCS 5/6-31006) (from Ch. 34, par. 6-31006)

7 Sec. 6-31006. Audit report. The audit report shall contain
8 statements that are in conformity with generally accepted
9 public accounting principles and shall set forth, insofar as
10 possible, the financial position and the results of financial
11 operations for each fund, account and office of the county
12 government. The audit report shall also include the
13 professional opinion of the accountant or accountants with
14 respect to the financial status and operations or, if an
15 opinion cannot be expressed, a declaration that such accountant
16 is unable to express such opinion and an explanation of the

1 reasons he cannot do so. Each audit report shall include the
2 certification of the accountant or accountants making the audit
3 that the audit has been performed in compliance with generally
4 accepted auditing standards. Each audit report filed with the
5 Comptroller shall be accompanied by a copy of each official
6 statement or other offering of materials prepared in connection
7 with the issuance of indebtedness of the county since the
8 filing of the last audit report.

9 An audit report based on the county's selection of the
10 accrual, cash, or modified cash basis of accounting meets all
11 requirements of this Section for conformity with generally
12 accepted accounting principles, including the certification of
13 the accountant or accountants making the audit that the audit
14 has been performed in compliance with generally accepted
15 auditing standards.

16 (Source: P.A. 86-962; 87-424.)".