

1 AN ACT concerning accounting.

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

4 Section 5. The State Employees Group Insurance Act of 1971
5 is amended by changing Section 3 as follows:

6 (5 ILCS 375/3) (from Ch. 127, par. 523)

7 Sec. 3. Definitions. Unless the context otherwise
8 requires, the following words and phrases as used in this Act
9 shall have the following meanings. The Department may define
10 these and other words and phrases separately for the purpose of
11 implementing specific programs providing benefits under this
12 Act.

13 (a) "Administrative service organization" means any
14 person, firm or corporation experienced in the handling of
15 claims which is fully qualified, financially sound and capable
16 of meeting the service requirements of a contract of
17 administration executed with the Department.

18 (b) "Annuitant" means (1) an employee who retires, or has
19 retired, on or after January 1, 1966 on an immediate annuity
20 under the provisions of Articles 2, 14, 15 (including an
21 employee who has retired under the optional retirement program
22 established under Section 15-158.2), paragraphs (2), (3), or
23 (5) of Section 16-106, or Article 18 of the Illinois Pension
24 Code; (2) any person who was receiving group insurance coverage
25 under this Act as of March 31, 1978 by reason of his status as
26 an annuitant, even though the annuity in relation to which such
27 coverage was provided is a proportional annuity based on less
28 than the minimum period of service required for a retirement
29 annuity in the system involved; (3) any person not otherwise
30 covered by this Act who has retired as a participating member
31 under Article 2 of the Illinois Pension Code but is ineligible
32 for the retirement annuity under Section 2-119 of the Illinois

1 Pension Code; (4) the spouse of any person who is receiving a
2 retirement annuity under Article 18 of the Illinois Pension
3 Code and who is covered under a group health insurance program
4 sponsored by a governmental employer other than the State of
5 Illinois and who has irrevocably elected to waive his or her
6 coverage under this Act and to have his or her spouse
7 considered as the "annuitant" under this Act and not as a
8 "dependent"; or (5) an employee who retires, or has retired,
9 from a qualified position, as determined according to rules
10 promulgated by the Director, under a qualified local government
11 or a qualified rehabilitation facility or a qualified domestic
12 violence shelter or service. (For definition of "retired
13 employee", see (p) post).

14 (b-5) "New SERS annuitant" means a person who, on or after
15 January 1, 1998, becomes an annuitant, as defined in subsection
16 (b), by virtue of beginning to receive a retirement annuity
17 under Article 14 of the Illinois Pension Code, and is eligible
18 to participate in the basic program of group health benefits
19 provided for annuitants under this Act.

20 (b-6) "New SURS annuitant" means a person who (1) on or
21 after January 1, 1998, becomes an annuitant, as defined in
22 subsection (b), by virtue of beginning to receive a retirement
23 annuity under Article 15 of the Illinois Pension Code, (2) has
24 not made the election authorized under Section 15-135.1 of the
25 Illinois Pension Code, and (3) is eligible to participate in
26 the basic program of group health benefits provided for
27 annuitants under this Act.

28 (b-7) "New TRS State annuitant" means a person who, on or
29 after July 1, 1998, becomes an annuitant, as defined in
30 subsection (b), by virtue of beginning to receive a retirement
31 annuity under Article 16 of the Illinois Pension Code based on
32 service as a teacher as defined in paragraph (2), (3), or (5)
33 of Section 16-106 of that Code, and is eligible to participate
34 in the basic program of group health benefits provided for
35 annuitants under this Act.

36 (c) "Carrier" means (1) an insurance company, a

1 corporation organized under the Limited Health Service
2 Organization Act or the Voluntary Health Services Plan Act, a
3 partnership, or other nongovernmental organization, which is
4 authorized to do group life or group health insurance business
5 in Illinois, or (2) the State of Illinois as a self-insurer.

6 (d) "Compensation" means salary or wages payable on a
7 regular payroll by the State Treasurer on a warrant of the
8 State Comptroller out of any State, trust or federal fund, or
9 by the Governor of the State through a disbursing officer of
10 the State out of a trust or out of federal funds, or by any
11 Department out of State, trust, federal or other funds held by
12 the State Treasurer or the Department, to any person for
13 personal services currently performed, and ordinary or
14 accidental disability benefits under Articles 2, 14, 15
15 (including ordinary or accidental disability benefits under
16 the optional retirement program established under Section
17 15-158.2), paragraphs (2), (3), or (5) of Section 16-106, or
18 Article 18 of the Illinois Pension Code, for disability
19 incurred after January 1, 1966, or benefits payable under the
20 Workers' Compensation or Occupational Diseases Act or benefits
21 payable under a sick pay plan established in accordance with
22 Section 36 of the State Finance Act. "Compensation" also means
23 salary or wages paid to an employee of any qualified local
24 government or qualified rehabilitation facility or a qualified
25 domestic violence shelter or service.

26 (e) "Commission" means the State Employees Group
27 Insurance Advisory Commission authorized by this Act.
28 Commencing July 1, 1984, "Commission" as used in this Act means
29 the Illinois Economic and Fiscal Commission as established by
30 the Legislative Commission Reorganization Act of 1984.

31 (f) "Contributory", when referred to as contributory
32 coverage, shall mean optional coverages or benefits elected by
33 the member toward the cost of which such member makes
34 contribution, or which are funded in whole or in part through
35 the acceptance of a reduction in earnings or the foregoing of
36 an increase in earnings by an employee, as distinguished from

1 noncontributory coverage or benefits which are paid entirely by
2 the State of Illinois without reduction of the member's salary.

3 (g) "Department" means any department, institution,
4 board, commission, officer, court or any agency of the State
5 government receiving appropriations and having power to
6 certify payrolls to the Comptroller authorizing payments of
7 salary and wages against such appropriations as are made by the
8 General Assembly from any State fund, or against trust funds
9 held by the State Treasurer and includes boards of trustees of
10 the retirement systems created by Articles 2, 14, 15, 16 and 18
11 of the Illinois Pension Code. "Department" also includes the
12 Illinois Comprehensive Health Insurance Board, the Board of
13 Accountancy ~~Examiners~~ established under the Illinois Public
14 Accounting Act, and the Illinois Finance Authority.

15 (h) "Dependent", when the term is used in the context of
16 the health and life plan, means a member's spouse and any
17 unmarried child (1) from birth to age 19 including an adopted
18 child, a child who lives with the member from the time of the
19 filing of a petition for adoption until entry of an order of
20 adoption, a stepchild or recognized child who lives with the
21 member in a parent-child relationship, or a child who lives
22 with the member if such member is a court appointed guardian of
23 the child, or (2) age 19 to 23 enrolled as a full-time student
24 in any accredited school, financially dependent upon the
25 member, and eligible to be claimed as a dependent for income
26 tax purposes, or (3) age 19 or over who is mentally or
27 physically handicapped. For the health plan only, the term
28 "dependent" also includes any person enrolled prior to the
29 effective date of this Section who is dependent upon the member
30 to the extent that the member may claim such person as a
31 dependent for income tax deduction purposes; no other such
32 person may be enrolled. For the health plan only, the term
33 "dependent" also includes any person who has received after
34 June 30, 2000 an organ transplant and who is financially
35 dependent upon the member and eligible to be claimed as a
36 dependent for income tax purposes.

1 (i) "Director" means the Director of the Illinois
2 Department of Central Management Services.

3 (j) "Eligibility period" means the period of time a member
4 has to elect enrollment in programs or to select benefits
5 without regard to age, sex or health.

6 (k) "Employee" means and includes each officer or
7 employee in the service of a department who (1) receives his
8 compensation for service rendered to the department on a
9 warrant issued pursuant to a payroll certified by a department
10 or on a warrant or check issued and drawn by a department upon
11 a trust, federal or other fund or on a warrant issued pursuant
12 to a payroll certified by an elected or duly appointed officer
13 of the State or who receives payment of the performance of
14 personal services on a warrant issued pursuant to a payroll
15 certified by a Department and drawn by the Comptroller upon the
16 State Treasurer against appropriations made by the General
17 Assembly from any fund or against trust funds held by the State
18 Treasurer, and (2) is employed full-time or part-time in a
19 position normally requiring actual performance of duty during
20 not less than 1/2 of a normal work period, as established by
21 the Director in cooperation with each department, except that
22 persons elected by popular vote will be considered employees
23 during the entire term for which they are elected regardless of
24 hours devoted to the service of the State, and (3) except that
25 "employee" does not include any person who is not eligible by
26 reason of such person's employment to participate in one of the
27 State retirement systems under Articles 2, 14, 15 (either the
28 regular Article 15 system or the optional retirement program
29 established under Section 15-158.2) or 18, or under paragraph
30 (2), (3), or (5) of Section 16-106, of the Illinois Pension
31 Code, but such term does include persons who are employed
32 during the 6 month qualifying period under Article 14 of the
33 Illinois Pension Code. Such term also includes any person who
34 (1) after January 1, 1966, is receiving ordinary or accidental
35 disability benefits under Articles 2, 14, 15 (including
36 ordinary or accidental disability benefits under the optional

1 retirement program established under Section 15-158.2),
2 paragraphs (2), (3), or (5) of Section 16-106, or Article 18 of
3 the Illinois Pension Code, for disability incurred after
4 January 1, 1966, (2) receives total permanent or total
5 temporary disability under the Workers' Compensation Act or
6 Occupational Disease Act as a result of injuries sustained or
7 illness contracted in the course of employment with the State
8 of Illinois, or (3) is not otherwise covered under this Act and
9 has retired as a participating member under Article 2 of the
10 Illinois Pension Code but is ineligible for the retirement
11 annuity under Section 2-119 of the Illinois Pension Code.
12 However, a person who satisfies the criteria of the foregoing
13 definition of "employee" except that such person is made
14 ineligible to participate in the State Universities Retirement
15 System by clause (4) of subsection (a) of Section 15-107 of the
16 Illinois Pension Code is also an "employee" for the purposes of
17 this Act. "Employee" also includes any person receiving or
18 eligible for benefits under a sick pay plan established in
19 accordance with Section 36 of the State Finance Act. "Employee"
20 also includes each officer or employee in the service of a
21 qualified local government, including persons appointed as
22 trustees of sanitary districts regardless of hours devoted to
23 the service of the sanitary district, and each employee in the
24 service of a qualified rehabilitation facility and each
25 full-time employee in the service of a qualified domestic
26 violence shelter or service, as determined according to rules
27 promulgated by the Director.

28 (l) "Member" means an employee, annuitant, retired
29 employee or survivor.

30 (m) "Optional coverages or benefits" means those
31 coverages or benefits available to the member on his or her
32 voluntary election, and at his or her own expense.

33 (n) "Program" means the group life insurance, health
34 benefits and other employee benefits designed and contracted
35 for by the Director under this Act.

36 (o) "Health plan" means a health benefits program offered

1 by the State of Illinois for persons eligible for the plan.

2 (p) "Retired employee" means any person who would be an
3 annuitant as that term is defined herein but for the fact that
4 such person retired prior to January 1, 1966. Such term also
5 includes any person formerly employed by the University of
6 Illinois in the Cooperative Extension Service who would be an
7 annuitant but for the fact that such person was made ineligible
8 to participate in the State Universities Retirement System by
9 clause (4) of subsection (a) of Section 15-107 of the Illinois
10 Pension Code.

11 (q) "Survivor" means a person receiving an annuity as a
12 survivor of an employee or of an annuitant. "Survivor" also
13 includes: (1) the surviving dependent of a person who satisfies
14 the definition of "employee" except that such person is made
15 ineligible to participate in the State Universities Retirement
16 System by clause (4) of subsection (a) of Section 15-107 of the
17 Illinois Pension Code; and (2) the surviving dependent of any
18 person formerly employed by the University of Illinois in the
19 Cooperative Extension Service who would be an annuitant except
20 for the fact that such person was made ineligible to
21 participate in the State Universities Retirement System by
22 clause (4) of subsection (a) of Section 15-107 of the Illinois
23 Pension Code.

24 (q-5) "New SERS survivor" means a survivor, as defined in
25 subsection (q), whose annuity is paid under Article 14 of the
26 Illinois Pension Code and is based on the death of (i) an
27 employee whose death occurs on or after January 1, 1998, or
28 (ii) a new SERS annuitant as defined in subsection (b-5).

29 (q-6) "New SURS survivor" means a survivor, as defined in
30 subsection (q), whose annuity is paid under Article 15 of the
31 Illinois Pension Code and is based on the death of (i) an
32 employee whose death occurs on or after January 1, 1998, or
33 (ii) a new SURS annuitant as defined in subsection (b-6).

34 (q-7) "New TRS State survivor" means a survivor, as
35 defined in subsection (q), whose annuity is paid under Article
36 16 of the Illinois Pension Code and is based on the death of

1 (i) an employee who is a teacher as defined in paragraph (2),
2 (3), or (5) of Section 16-106 of that Code and whose death
3 occurs on or after July 1, 1998, or (ii) a new TRS State
4 annuitant as defined in subsection (b-7).

5 (r) "Medical services" means the services provided within
6 the scope of their licenses by practitioners in all categories
7 licensed under the Medical Practice Act of 1987.

8 (s) "Unit of local government" means any county,
9 municipality, township, school district (including a
10 combination of school districts under the Intergovernmental
11 Cooperation Act), special district or other unit, designated as
12 a unit of local government by law, which exercises limited
13 governmental powers or powers in respect to limited
14 governmental subjects, any not-for-profit association with a
15 membership that primarily includes townships and township
16 officials, that has duties that include provision of research
17 service, dissemination of information, and other acts for the
18 purpose of improving township government, and that is funded
19 wholly or partly in accordance with Section 85-15 of the
20 Township Code; any not-for-profit corporation or association,
21 with a membership consisting primarily of municipalities, that
22 operates its own utility system, and provides research,
23 training, dissemination of information, or other acts to
24 promote cooperation between and among municipalities that
25 provide utility services and for the advancement of the goals
26 and purposes of its membership; the Southern Illinois
27 Collegiate Common Market, which is a consortium of higher
28 education institutions in Southern Illinois; and the Illinois
29 Association of Park Districts. "Qualified local government"
30 means a unit of local government approved by the Director and
31 participating in a program created under subsection (i) of
32 Section 10 of this Act.

33 (t) "Qualified rehabilitation facility" means any
34 not-for-profit organization that is accredited by the
35 Commission on Accreditation of Rehabilitation Facilities or
36 certified by the Department of Human Services (as successor to

1 the Department of Mental Health and Developmental
2 Disabilities) to provide services to persons with disabilities
3 and which receives funds from the State of Illinois for
4 providing those services, approved by the Director and
5 participating in a program created under subsection (j) of
6 Section 10 of this Act.

7 (u) "Qualified domestic violence shelter or service"
8 means any Illinois domestic violence shelter or service and its
9 administrative offices funded by the Department of Human
10 Services (as successor to the Illinois Department of Public
11 Aid), approved by the Director and participating in a program
12 created under subsection (k) of Section 10.

13 (v) "TRS benefit recipient" means a person who:

14 (1) is not a "member" as defined in this Section; and

15 (2) is receiving a monthly benefit or retirement
16 annuity under Article 16 of the Illinois Pension Code; and

17 (3) either (i) has at least 8 years of creditable
18 service under Article 16 of the Illinois Pension Code, or
19 (ii) was enrolled in the health insurance program offered
20 under that Article on January 1, 1996, or (iii) is the
21 survivor of a benefit recipient who had at least 8 years of
22 creditable service under Article 16 of the Illinois Pension
23 Code or was enrolled in the health insurance program
24 offered under that Article on the effective date of this
25 amendatory Act of 1995, or (iv) is a recipient or survivor
26 of a recipient of a disability benefit under Article 16 of
27 the Illinois Pension Code.

28 (w) "TRS dependent beneficiary" means a person who:

29 (1) is not a "member" or "dependent" as defined in
30 this Section; and

31 (2) is a TRS benefit recipient's: (A) spouse, (B)
32 dependent parent who is receiving at least half of his or
33 her support from the TRS benefit recipient, or (C)
34 unmarried natural or adopted child who is (i) under age 19,
35 or (ii) enrolled as a full-time student in an accredited
36 school, financially dependent upon the TRS benefit

1 recipient, eligible to be claimed as a dependent for income
2 tax purposes, and either is under age 24 or was, on January
3 1, 1996, participating as a dependent beneficiary in the
4 health insurance program offered under Article 16 of the
5 Illinois Pension Code, or (iii) age 19 or over who is
6 mentally or physically handicapped.

7 (x) "Military leave with pay and benefits" refers to
8 individuals in basic training for reserves, special/advanced
9 training, annual training, emergency call up, or activation by
10 the President of the United States with approved pay and
11 benefits.

12 (y) "Military leave without pay and benefits" refers to
13 individuals who enlist for active duty in a regular component
14 of the U.S. Armed Forces or other duty not specified or
15 authorized under military leave with pay and benefits.

16 (z) "Community college benefit recipient" means a person
17 who:

18 (1) is not a "member" as defined in this Section; and

19 (2) is receiving a monthly survivor's annuity or
20 retirement annuity under Article 15 of the Illinois Pension
21 Code; and

22 (3) either (i) was a full-time employee of a community
23 college district or an association of community college
24 boards created under the Public Community College Act
25 (other than an employee whose last employer under Article
26 15 of the Illinois Pension Code was a community college
27 district subject to Article VII of the Public Community
28 College Act) and was eligible to participate in a group
29 health benefit plan as an employee during the time of
30 employment with a community college district (other than a
31 community college district subject to Article VII of the
32 Public Community College Act) or an association of
33 community college boards, or (ii) is the survivor of a
34 person described in item (i).

35 (aa) "Community college dependent beneficiary" means a
36 person who:

1 (1) is not a "member" or "dependent" as defined in
2 this Section; and

3 (2) is a community college benefit recipient's: (A)
4 spouse, (B) dependent parent who is receiving at least half
5 of his or her support from the community college benefit
6 recipient, or (C) unmarried natural or adopted child who is
7 (i) under age 19, or (ii) enrolled as a full-time student
8 in an accredited school, financially dependent upon the
9 community college benefit recipient, eligible to be
10 claimed as a dependent for income tax purposes and under
11 age 23, or (iii) age 19 or over and mentally or physically
12 handicapped.

13 (Source: P.A. 92-16, eff. 6-28-01; 92-186, eff. 1-1-02; 92-204,
14 eff. 8-1-01; 92-651, eff. 7-11-02; 93-205, eff. 1-1-04.)

15 Section 10. The Illinois Pension Code is amended by
16 changing Section 15-106 as follows:

17 (40 ILCS 5/15-106) (from Ch. 108 1/2, par. 15-106)

18 Sec. 15-106. Employer. "Employer": The University of
19 Illinois, Southern Illinois University, Chicago State
20 University, Eastern Illinois University, Governors State
21 University, Illinois State University, Northeastern Illinois
22 University, Northern Illinois University, Western Illinois
23 University, the State Board of Higher Education, the Illinois
24 Mathematics and Science Academy, the State Geological Survey
25 Division of the Department of Natural Resources, the State
26 Natural History Survey Division of the Department of Natural
27 Resources, the State Water Survey Division of the Department of
28 Natural Resources, the Waste Management and Research Center of
29 the Department of Natural Resources, the University Civil
30 Service Merit Board, the Board of Trustees of the State
31 Universities Retirement System, the Illinois Community College
32 Board, community college boards, any association of community
33 college boards organized under Section 3-55 of the Public
34 Community College Act, the Board of Accountancy ~~Examiners~~

1 established under the Illinois Public Accounting Act, and, only
2 during the period for which employer contributions required
3 under Section 15-155 are paid, the following organizations: the
4 alumni associations, the foundations and the athletic
5 associations which are affiliated with the universities and
6 colleges included in this Section as employers. A department as
7 defined in Section 14-103.04 is an employer for any person
8 appointed by the Governor under the Civil Administrative Code
9 of Illinois who is a participating employee as defined in
10 Section 15-109. The cities of Champaign and Urbana shall be
11 considered employers, but only during the period for which
12 contributions are required to be made under subsection (b-1) of
13 Section 15-155 and only with respect to individuals described
14 in subsection (h) of Section 15-107.

15 (Source: P.A. 89-4, eff. 1-1-96; 89-445, eff. 2-7-96; 90-490,
16 eff. 8-17-97; 90-511, eff. 8-22-97; 90-576, eff. 3-31-98;
17 90-655, eff. 7-30-98.)

18 Section 15. The Illinois Public Accounting Act is amended
19 by changing Sections 0.03, 2, 3, 20.1, and 32 as follows:

20 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

21 (Section scheduled to be repealed on January 1, 2014)

22 (Text of Section before amendment by P.A. 92-457)

23 Sec. 0.03. Definitions. As used in this Act, unless the
24 context otherwise requires:

25 (a) "Certified Public Accountant" means any person who
26 has been issued a certificate as a certified public accountant
27 from the University of Illinois.

28 (b) "Public Accountant" means any person licensed under
29 this Act.

30 (c) "Department" means the Department of Professional
31 Regulation.

32 (d) "Director" means the Director of Professional
33 Regulation.

34 (e) "Committee" means the Illinois Public Accountants

1 Registration Committee appointed by the Director.

2 (f) "License", "licensee" and "licensure" refers to the
3 authorization to practice under the provisions of this Act.

4 (g) "Peer review program" means a study, appraisal, or
5 review of one or more aspects of the professional work of a
6 person or firm certified or licensed under this Act, including
7 quality review, peer review, practice monitoring, quality
8 assurance, and similar programs undertaken voluntarily or in
9 response to membership requirements in a professional
10 organization, or as a prerequisite to the providing of
11 professional services under government requirements, or any
12 similar internal review or inspection that is required by
13 professional standards.

14 (h) "Review committee" means any person or persons
15 conducting, reviewing, administering, or supervising a peer
16 review program.

17 (i) "University" means the University of Illinois.

18 (j) "Board" means the Board of Accountancy ~~Examiners~~
19 established under Section 2.

20 (Source: P.A. 88-36.)

21 (Text of Section after amendment by P.A. 92-457)

22 Sec. 0.03. Definitions. As used in this Act, unless the
23 context otherwise requires:

24 (a) "Certified Public Accountant" means any person who
25 has been issued a certificate as a certified public accountant
26 from the Board of Accountancy ~~Examiners~~.

27 (b) "Licensed Certified Public Accountant" means any
28 person licensed under this Act.

29 (c) (Blank).

30 (d) (Blank).

31 (e) (Blank).

32 (f) "License", "licensee" and "licensure" refers to the
33 authorization to practice under the provisions of this Act.

34 (g) "Peer review program" means a study, appraisal, or

1 review of one or more aspects of the professional work of a
2 person or firm certified or licensed under this Act, including
3 quality review, peer review, practice monitoring, quality
4 assurance, and similar programs undertaken voluntarily or in
5 response to membership requirements in a professional
6 organization, or as a prerequisite to the providing of
7 professional services under government requirements, or any
8 similar internal review or inspection that is required by
9 professional standards.

10 (h) "Review committee" means any person or persons
11 conducting, reviewing, administering, or supervising a peer
12 review program.

13 (i) "University" means the University of Illinois.

14 (j) "Board" means the Board of Accountancy ~~Examiners~~
15 established under Section 2.

16 (Source: P.A. 92-457, eff. 7-1-04.)

17 (225 ILCS 450/2) (from Ch. 111, par. 5502)

18 (Section scheduled to be repealed on January 1, 2014)

19 (Text of Section before amendment by P.A. 92-457)

20 Sec. 2. Examinations. The University shall appoint a Board
21 of Accountancy ~~Examiners~~ that shall determine the
22 qualifications of persons applying for certificates and shall
23 make rules for and arrange for the conduct of examinations for
24 determining the qualifications.

25 The Board shall consist of 9 members ~~examiners~~, at least 7
26 of whom shall be certified public accountants in this State who
27 have been residents of this State for at least 5 years
28 immediately preceding their appointment. One shall be either an
29 accountant of the grade herein described or an attorney
30 licensed and residing in this State and one shall be a
31 certified public accountant who is an active or retired
32 educator residing in this State. The term of office of each
33 member ~~examiner~~ shall be 3 years, except that upon the
34 enactment of this amendatory Act of 1993, those members
35 currently serving on the Board shall continue to serve the

1 duration of their terms, one additional member ~~examiner~~ shall
2 be appointed for a term of one year and,~~7~~ one additional member
3 ~~examiner~~ for a term of 2 years,~~7~~ and ~~2 additional examiners for~~
4 ~~a term of 3 years~~. As the term of each member ~~examiner~~ expires,
5 the appointment shall be filled for a term of 3 years from the
6 date of expiration. Any Board member who has served as a member
7 for 6 consecutive years shall not be eligible for reappointment
8 until 2 years after the end of the term in which the sixth
9 consecutive year of service occurred.

10 The Board shall have an audit of its books and accounts
11 made at least once a year by the Auditor General.

12 Information regarding educational requirements, the
13 application process, the examination, and fees shall be
14 available on the the Board's Internet web site as well as in
15 printed documents available from the Board's office. ~~The time~~
16 ~~and place of holding the examinations shall be determined by~~
17 ~~the Board and shall be duly advertised by the Board.~~

18 The examination shall test the applicant's knowledge of
19 accounting, auditing, and other related subjects, if any, as
20 the Board may deem advisable. Prior to implementation of a
21 computer-based examination, a candidate must be examined in all
22 subjects except that a candidate who has passed in 2 or more
23 subjects and who attained a minimum grade in each subject
24 failed as may be established by Board regulations shall have
25 the right to be re-examined in the remaining subjects at one or
26 more of the next 6 succeeding examinations. Upon implementation
27 of a computer-based examination, a candidate shall be required
28 to pass all sections of the examination in order to qualify for
29 a certificate. A candidate may take the required test sections
30 individually and in any order, as long as the examination is
31 taken within a timeframe established by Board rule.

32 The Board may in certain cases waive or defer any of the
33 requirements of this Section regarding the circumstances in
34 which the various Sections of the examination must be passed
35 upon a showing that, by reasons of circumstances beyond the
36 applicant's control, the applicant was unable to meet the

1 requirement.

2 Applicants may also be required to pass an examination on
3 the rules of professional conduct, as determined by Board rule
4 to be appropriate.

5 The examinations shall be given at least twice a year.

6 Any application, document or other information filed by or
7 concerning an applicant and any examination grades of an
8 applicant shall be deemed confidential and shall not be
9 disclosed to anyone without the prior written permission of the
10 applicant, except that it is hereby deemed in the public
11 interest that the names and addresses only of all applicants
12 shall be a public record and be released as public information.
13 Nothing herein shall prevent the Board from making public
14 announcement of the names of persons receiving certificates
15 under this Act.

16 The Board shall adopt all necessary and reasonable rules
17 and regulations, employ staff, enter into contracts, and take
18 such other actions as may be necessary for the effective
19 administration of the Sections of this Act for which it is
20 charged with administering. Without limiting the foregoing,
21 the Board shall adopt and prescribe rules and regulations for a
22 fair and wholly and impartial method of determining the
23 qualifications of applicants for examination and for a fair and
24 wholly ~~and~~ impartial method of examination of persons under
25 Section 2 and may establish rules for subjects conditioned and
26 for the transfer of credits from other jurisdictions with
27 respect to subjects passed.

28 (Source: P.A. 88-36.)

29 (Text of Section after amendment by P.A. 92-457)

30 Sec. 2. Examinations. The Governor shall appoint a Board
31 of Accountancy ~~Examiners~~ that shall determine the
32 qualifications of persons applying for certificates and shall
33 make rules for and arrange for the conduct of examinations for
34 determining the qualifications. The Board shall consist of not

1 less than 9 nor more than 11 members ~~examiners~~, as determined
2 by Board rule, including 2 public members. The remainder shall
3 be certified public accountants in this State who have been
4 residents of this State for at least 5 years immediately
5 preceding their appointment, except that one shall be either a
6 certified public accountant of the grade herein described or an
7 attorney licensed and residing in this State and one shall be a
8 certified public accountant who is an active or retired
9 educator residing in this State. The term of office of each
10 member ~~examiner~~ shall be 3 years, except that upon the
11 enactment of this amendatory Act of the 92nd General Assembly,
12 those members currently serving on the Board shall continue to
13 serve the duration of their terms, one additional member
14 ~~examiner~~ shall be appointed for a term of one year and~~7~~ one
15 additional member ~~examiner~~ for a term of 2 years, ~~and any~~
16 ~~additional examiners for terms of 3 years~~. As the term of each
17 member ~~examiner~~ expires, the appointment shall be filled for a
18 term of 3 years from the date of expiration. Any Board member
19 who has served as a member for 6 consecutive years shall not be
20 eligible for reappointment until 2 years after the end of the
21 term in which the sixth consecutive year of service occurred,
22 except that members of the Board serving on the effective date
23 of this Section shall be eligible for appointment to one
24 additional 3-year term. Where the expiration of any member's
25 term shall result in less than 9 ~~11~~ members then serving on the
26 Board, the member shall continue to serve until his or her
27 successor is appointed and has qualified. The Governor may
28 terminate the term of any member of the Board at any time for
29 cause.

30 The Board shall have an audit of its books and accounts
31 made at least once a year by the Auditor General.

32 Information regarding educational requirements, the
33 application process, the examination, and fees shall be
34 available on the Board's Internet web site as well as in
35 printed documents available from the Board's office. ~~The time~~
36 ~~and place of holding the examinations shall be determined by~~

1 ~~the Board and shall be duly advertised by the Board.~~

2 The examination shall test the applicant's knowledge of
3 accounting, auditing, and other related subjects, if any, as
4 the Board may deem advisable. Prior to implementation of a
5 computer-based examination, a candidate must be examined in all
6 subjects except that a candidate who has passed in 2 or more
7 subjects and who attained a minimum grade in each subject
8 failed as may be established by Board regulations shall have
9 the right to be re-examined in the remaining subjects at one or
10 more of the next 6 succeeding examinations. Upon implementation
11 of a computer-based examination, a candidate shall be required
12 to pass all sections of the examination in order to qualify for
13 a certificate. A candidate may take the required test sections
14 individually and in any order, as long as the examination is
15 taken within a timeframe established by Board rule.

16 The Board may in certain cases waive or defer any of the
17 requirements of this Section regarding the circumstances in
18 which the various Sections of the examination must be passed
19 upon a showing that, by reasons of circumstances beyond the
20 applicant's control, the applicant was unable to meet the
21 requirement.

22 Applicants may also be required to pass an examination on
23 the rules of professional conduct, as determined by Board rule
24 to be appropriate.

25 The examinations shall be given at least twice a year.

26 Any application, document or other information filed by or
27 concerning an applicant and any examination grades of an
28 applicant shall be deemed confidential and shall not be
29 disclosed to anyone without the prior written permission of the
30 applicant, except that it is hereby deemed in the public
31 interest that the names and addresses only of all applicants
32 shall be a public record and be released as public information.
33 Nothing herein shall prevent the Board from making public
34 announcement of the names of persons receiving certificates
35 under this Act.

36 The Board shall adopt all necessary and reasonable rules

1 and regulations, employ staff, enter into contracts, and take
2 such other actions as may be necessary for the effective
3 administration of this Act. Without limiting the foregoing, the
4 Board shall adopt and prescribe rules and regulations for a
5 fair and wholly and impartial method of determining the
6 qualifications of applicants for examination and for a fair and
7 wholly ~~and~~ impartial method of examination of persons under
8 Section 2 and may establish rules for subjects conditioned and
9 for the transfer of credits from other jurisdictions with
10 respect to subjects passed.

11 (Source: P.A. 92-457, eff. 7-1-04.)

12 (225 ILCS 450/3) (from Ch. 111, par. 5504)

13 (Section scheduled to be repealed on January 1, 2014)

14 (Text of Section before amendment by P.A. 92-457)

15 Sec. 3. Qualifications of applicants. To be admitted to
16 take the examination given before January 1, 2001, for the
17 purpose of determining the qualifications of applicants for
18 certificates as certified public accountants under this Act,
19 the applicants shall be required to present proof of the
20 successful completion of 120 college or university semester
21 hours of study or their equivalent from a school or schools
22 acceptable to the Board. Of the 120 semester hours, at least 27
23 semester hours shall be in the study of accounting, auditing
24 and business law, provided that of the 27 hours not more than 6
25 shall be in business law. To be admitted to take the
26 examination after the year 2000, for the purpose of determining
27 the qualifications of applicants for certificates as certified
28 public accountants under this Act, the applicants shall be
29 required to present proof of the successful completion of 150
30 college or university semester hours of study or other
31 credit-hour ~~their~~ equivalent, to include a baccalaureate or
32 higher degree conferred by a college or university acceptable
33 to the Board of Accountancy ~~Examiners~~, the total educational
34 program to include an accounting concentration or equivalent as
35 determined by Board rules to be appropriate. In adopting those

1 rules, the Board shall consider, among other things, any
2 impediments to the interstate practice of public accounting
3 that may result from differences in the requirements in other
4 states.

5 Candidates who have taken the examination at least once
6 before January 1, 2001, may take the examination under the
7 qualifications in effect when they first took the examination.

8 (Source: P.A. 87-726; 88-36.)

9 (Text of Section after amendment by P.A. 92-457)

10 Sec. 3. Qualifications of applicants. To be admitted to
11 take the examination after the year 2000, for the purpose of
12 determining the qualifications of applicants for certificates
13 as certified public accountants under this Act, the applicants
14 shall be required to present proof of the successful completion
15 of 150 college or university semester hours of study or other
16 credit-hour ~~their~~ equivalent, to include a baccalaureate or
17 higher degree conferred by a college or university acceptable
18 to the Board of Accountancy Examiners, the total educational
19 program to include an accounting concentration or equivalent as
20 determined by Board rules to be appropriate. In adopting those
21 rules, the Board shall consider, among other things, any
22 impediments to the interstate practice of public accounting
23 that may result from differences in the requirements in other
24 states.

25 Candidates who have taken the examination at least once
26 before January 1, 2001, may take the examination under the
27 qualifications in effect when they first took the examination.

28 (Source: P.A. 92-457, eff. 7-1-04.)

29 (225 ILCS 450/32) (from Ch. 111, par. 5537)

30 (Section scheduled to be repealed on January 1, 2014)

31 Sec. 32. (a) This subsection (a) applies only until July
32 1, 2004.

33 All moneys received by the Department of Professional

1 Regulation under this Act shall be deposited into the
2 Registered Certified Public Accountants' Administration and
3 Disciplinary Fund, which is hereby created as a special fund in
4 the State Treasury. The funds in the account shall be used by
5 the Department or the Board, as appropriated, exclusively for
6 expenses of the Department of Professional Regulation, the
7 Public Accountants' Registration Committee, or the Board in the
8 administration of this Act.

9 Moneys in the Registered Certified Public Accountants'
10 Administration and Disciplinary Fund may be invested and
11 reinvested, with all earnings received from the investments to
12 be deposited into the Registered Certified Public Accountants'
13 Administration and Disciplinary Fund.

14 Moneys from the Fund may also be used for direct and
15 allocable indirect costs related to the public purposes of the
16 Department of Professional Regulation or the Board. Moneys in
17 the Fund may be transferred to the Professions Indirect Cost
18 Fund as authorized by Section 2105-300 of the Department of
19 Professional Regulation Law (20 ILCS 2105/2105-300).

20 (b) This subsection (b) applies beginning July 1, 2004.

21 The Board shall establish and maintain a fund called the
22 Examination Fund, which shall consist of and in which there
23 shall be deposited (i) fees received or charges made by the
24 Board for the CPA or other examinations and (ii) fees received
25 or charges made by the Board relating to the issuance of CPA
26 certificates. Any money available in the Examination Fund may
27 be used for the payment of the costs related to the
28 examinations offered pursuant to this Act and to the issuance
29 of certificates as Certified Public Accountants. Any money
30 determined by the Board to be in excess of the amount
31 determined to be needed for the future costs of the
32 examinations may be transferred to the General Accounting Fund.

33 The Board shall establish and maintain a fund called the
34 General Accounting Fund, which shall consist of and in which
35 there shall be deposited (i) fees received or charges made by
36 the Board for issuing, renewing, disciplining, or restoring

1 licenses, (ii) fees received or charges made by the Board
2 relating to the registration of continuing education sponsors,
3 and (iii) any money transferred to from any other fund or made
4 available by the State for the purpose of the General
5 Accounting Fund or for the operating expenses of the Board. Any
6 money available in the General Fund may be used for the payment
7 of the expenses of the Board other than those paid from the
8 Examination Fund.

9 No amount may be expended for the Board's expenses in any
10 year out of the General Accounting Fund or Examination Fund or
11 from any account in those funds in excess of the amount
12 provided for the Board's operating expenses by the annual
13 budget for that year or any amendment of the annual budget in
14 effect at the time of the payment or expenditure for operating
15 expenses.

16 The Board may establish any accounts in the Examination
17 Fund or the General Accounting Fund that are, in its
18 discretion, necessary, desirable, or convenient to further the
19 accomplishments of the Board under this Act. All moneys
20 ~~received by the Board under this Act shall be deposited into~~
21 ~~the Registered Certified Public Accountants' Administration~~
22 ~~and Disciplinary Fund, a special fund in the State treasury.~~
23 ~~The moneys in the Fund shall be used by the Board, as~~
24 ~~appropriated, exclusively for expenses of the Department of~~
25 ~~Professional Regulation and the Board in the administration of~~
26 ~~this Act.~~

27 ~~Moneys in the Registered Certified Public Accountants'~~
28 ~~Administration and Disciplinary Fund may be invested and~~
29 ~~reinvested, with all earnings received from the investments to~~
30 ~~be deposited into the Registered Certified Public Accountants'~~
31 ~~Administration and Disciplinary Fund.~~

32 (Source: P.A. 91-239, eff. 1-1-00; 92-457, eff. 8-21-01.)

33 Section 95. No acceleration or delay. Where this Act makes
34 changes in a statute that is represented in this Act by text
35 that is not yet or no longer in effect (for example, a Section

1 represented by multiple versions), the use of that text does
2 not accelerate or delay the taking effect of (i) the changes
3 made by this Act or (ii) provisions derived from any other
4 Public Act.

5 Section 97. Severability. The provisions of this Act are
6 severable under Section 1.31 of the Statute on Statutes.

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