**Section 440.720 General Provisions**

a) USE OF DEPOSITION AUTHORITY. Depositions upon oral examination may be taken when, in the opinion of an audit Director, the need to preserve statements or the interrogation of a person under oath is essential to the conduct of an audit or upon direction of the Auditor General.

b) PERSONS BEFORE WHOM DEPOSITIONS MAY BE TAKEN. Depositions may be taken before a State Auditor, a Special Assistant Auditor, or an officer authorized to administer oaths by the laws of the State of Illinois or the United States.

c) WHERE DEPOSITION TAKEN. A deposition may be taken at the office of any State agency where the witness is employed, or in the case of a person other than a State employee, in a suitable location selected by the State Auditor or Special Assistant Auditor in the county in which the person resides.

d) RECORD OF EXAMINATION: OATH. The person before whom the deposition is taken shall put the witness on oath and shall personally, or by someone acting under that person's direction and in that person's presence, record the testimony of the witness. The testimony shall be taken stenographically or by sound recording service, and upon agreement of the parties may be taken by audio visual recording device. The testimony shall be transcribed at the request of any party. Objections made at the time of the examination shall be included in the deposition.

e) SCOPE OF EXAMINATION. The witness in a deposition may be examined regarding any matter within the scope of a post audit or investigation. No rules of evidence need be observed.

f) FEES AND CHARGES.

1) The Auditor General's office shall pay the fees of the witness and the charges of the recorder or stenographer for attending.

2) The witnesses who are State employees shall not be entitled to a witness or travel fee. Witnesses other than State employees shall be paid the witness and travel fees provided by statute for civil cases in Illinois Circuit Courts.

g) COPIES. Upon payment of reasonable charges therefor the recorder or stenographer shall furnish a copy of the deposition to the witness.

h) FAILURE OF STATE EMPLOYEE TO RESPOND TO SUBPOENA FOR DEPOSITION. In addition to any other remedy provided by law, the Auditor General shall report the failure by a State official or employee to respond to a subpoena issued by his office as an instance of failure to cooperate by a State agency pursuant to Section 3-12, ISAA [30 ILCS 5/3-12].

(Source: Amended at 20 Ill. Reg. 730, effective January 31, 1996)