

1 AN ACT concerning elections.

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

4 Section 5. The Election Code is amended by changing Section
5 9-13 as follows:

6 (10 ILCS 5/9-13) (from Ch. 46, par. 9-13)

7 Sec. 9-13. Audits of political committees.

8 (a) The Board shall have the authority to order a political
9 committee to conduct an audit of the financial records required
10 to be maintained by the committee to ensure compliance with
11 Sections 9-8.5 and 9-10. Audits ordered by the Board shall be
12 conducted as provided in this Section and as provided by Board
13 rule.

14 (b) The Board may order a political committee to conduct an
15 audit of its financial records for any of the following
16 reasons: (i) a discrepancy between the ending balance of a
17 reporting period and the beginning balance of the next
18 reporting period, (ii) failure to account for previously
19 reported investments or loans, or (iii) a discrepancy between
20 reporting contributions received by or expenditures made for a
21 political committee that are reported by another political
22 committee, except the Board shall not order an audit pursuant
23 to this item (iii) unless there is a willful pattern of

1 inaccurate reporting or there is a pattern of similar
2 inaccurate reporting involving similar contributions by the
3 same contributor. Prior to ordering an audit, the Board shall
4 afford the political committee due notice and an opportunity
5 for a closed preliminary hearing. A political committee shall
6 hire an entity qualified to perform an audit; except, a
7 political committee shall not hire a person that has
8 contributed to the political committee during the previous 4
9 years.

10 (c) In each calendar year, the Board shall randomly order
11 no more than 3% of registered political committees to conduct
12 an audit. The Board shall establish a standard, scientific
13 method of selecting the political committees that are to be
14 audited so that every political committee has an equal
15 mathematical chance of being selected.

16 (d) Upon receipt of notification from the Board ordering an
17 audit, a political committee shall conduct an audit of the
18 financial records required to be maintained by the committee to
19 ensure compliance with the contribution limitations
20 established in Section 9-8.5 and the reporting requirements
21 established in Section 9-3 and Section 9-10 for a period of 2
22 years from the close of the most recent reporting period or the
23 period since the committee was previously ordered to conduct an
24 audit, whichever is shorter. The entity performing the audit
25 shall review the amount of funds and investments maintained by
26 the political committee and ensure the financial records

1 accurately account for any contributions and expenditures made
2 by the political committee. A certified copy of the audit shall
3 be delivered to the Board within 60 calendar days after receipt
4 of notice from the Board, unless the Board grants an extension
5 to complete the audit. A political committee ordered to conduct
6 an audit through the random selection process shall not be
7 required to conduct another audit for a minimum of 5 years
8 unless the Board has reason to believe the political committee
9 is in violation of Section 9-3, 9-8.5, or 9-10.

10 (e) The Board shall not disclose the name of any political
11 committee ordered to conduct an audit or any documents in
12 possession of the Board related to an audit unless, after
13 review of the audit findings, the Board has reason to believe
14 the political committee is in violation of Section 9-3, 9-8.5,
15 or 9-10 and the Board imposed a fine.

16 (f) Failure to deliver a certified audit in a timely manner
17 is a business offense punishable by a fine of \$250 per day that
18 the audit is late, up to a maximum of \$5,000.

19 (Source: P.A. 96-832, eff. 1-1-11.)

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