



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB3596

by Rep. Sam Yingling

#### SYNOPSIS AS INTRODUCED:

55 ILCS 5/6-31013 new

Amends the County Auditing Law of the Counties Code. Provides that a county board must notify newly elected countywide officials of the option for the county auditor to conduct a transitional audit at the county's expense. Provides that the transitional audit shall examine funds expended by the official for whom the newly elected official is taking over and report if the expended funds were consistent with the county board's financial allocations to that official. Provides that a county board shall give the option for a transitional audit to all county officials elected in or after November 2016. Limits home rule powers.

LRB101 08170 AWJ 53236 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

1 AN ACT concerning local government.

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

4 Section 5. The Counties Code is amended by adding Section  
5 6-31013 as follows:

6 (55 ILCS 5/6-31013 new)

7 Sec. 6-31013. Transitional audits.

8 (a) A county board must notify newly elected countywide  
9 officials, including, but not limited to, the chief county  
10 assessment officer, clerk of the circuit court, county clerk,  
11 coroner or medical examiner, recorder of deeds, regional  
12 superintendent of schools, sheriff, and State's Attorney, of  
13 the option for the county auditor to conduct a transitional  
14 audit at the county's expense. The transitional audit shall  
15 examine funds expended by the official for whom the newly  
16 elected official is taking over and report if the expended  
17 funds were consistent with the county board's financial  
18 allocations to that official.

19 (b) A county board shall give the option for a transitional  
20 financial audit to all county officials elected in or after  
21 November 2016.

22 (c) A home rule county shall not regulate transitional  
23 audits in a manner inconsistent with this Section. This Section

1 is a limitation under subsection (i) of Section 6 of Article  
2 VII of the Illinois Constitution on the concurrent exercise by  
3 home rule units of powers and functions exercised by the State.