

1 AN ACT concerning Fire Protection Districts.

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

4 Section 5 . The Fire Protection District Act is amended
5 by changing Section 6.1 as follows:

6 (70 ILCS 705/6.1) (from Ch. 127 1/2, par. 26.1)

7 Sec. 6.1. When an audit is required under the
8 Governmental Account Audit Act, the trustees of the Fire
9 Protection District created under this Act shall employ a
10 person licensed to practice public accounting under the laws
11 of this State to annually audit the district's financial
12 statements of all accounts, funds, and other moneys in the
13 care, custody, or control of the trustees. The audit shall
14 be conducted in accordance with Generally Accepted Auditing
15 Standards and in accordance with the Governmental Account
16 Audit Act. A fire protection district receiving revenues of
17 less than \$850,000 ~~appropriating less than \$200,000~~ for the
18 fiscal year shall prepare the financial report required by
19 Section 3 of the Governmental Account Audit Act. In addition
20 to any other filing requirements, the audit report or
21 financial report shall be filed with the county clerk of the
22 county in which the Fire Protection District was organized as
23 a public record and a copy thereof shall be filed with the
24 secretary of the district as part of its corporate records.

25 (Source: P.A. 90-104, eff. 7-11-97.)