

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.)