



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/05/04, by Lou Lang

SYNOPSIS AS INTRODUCED:

55 ILCS 5/3-1005

from Ch. 34, par. 3-1005

Amends the Counties Code. Makes a technical change in a Section concerning the duties of a county auditor.

LRB093 15648 MKM 41256 b

1 AN ACT concerning auditors.

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 changing Section
5 3-1005 as follows:

6 (55 ILCS 5/3-1005) (from Ch. 34, par. 3-1005)

7 Sec. 3-1005. Duties of auditor. The duties of the county
8 auditor are ~~shall be~~ to:

9 (a) Audit all claims against the county, and recommend to
10 the county board the payment or rejection of all claims
11 presented.

12 (b) Collect, analyze and preserve statistical and
13 financial information with respect to the cost of operation of
14 the various institutions and facilities maintained, operated
15 or owned by the county.

16 (c) Approve all orders for supplies issued by the various
17 county officers, before the orders are to be placed with the
18 parties to whom the same are to be given.

19 (d) Maintain a file of all contracts entered into by the
20 county board and all authorized county officers, for or on
21 behalf of the county.

22 (e) Report quarterly to the county board the entire
23 financial operations of the county including revenues
24 anticipated and received, expenditures estimated and paid,
25 obligations unpaid, the condition of all funds and
26 appropriations and other pertinent information. The county
27 auditor shall cause to be published in at least one newspaper
28 of general circulation in the county, a notice of the
29 availability of the quarterly report for public inspection in
30 the office of the county auditor. Such notice shall be
31 published within 30 days of the date of the scheduled release
32 of the report.

1 (f) Audit the receipts of all county officers and
2 departments presented for deposit with the county treasurer.

3 (g) Maintain a continuous internal audit of the operations
4 and financial records of the officers, agents or divisions of
5 the county. The county auditor shall have access to all
6 records, documents, and resources necessary for the discharge
7 of this responsibility.

8 (h) Audit the inventory of all real and personal property
9 owned by the county under the control and management of the
10 various officers and departments of the county.

11 (i) Audit the documentation, records, and bases for the
12 amounts billed to the county, as maintained by county vendors,
13 under agreements between the county and its vendors, when those
14 agreements provide that the amounts billed to the county are
15 based upon actual costs incurred by the vendor, or when those
16 agreements include the requirement that the county provide a
17 reimbursement for out-of-pocket costs incurred by the vendors.
18 The county auditor shall audit the documentation, records, and
19 bases for the amounts required to be paid to the county under
20 agreements with outside parties, when those amounts are based
21 upon records and documentation generated, compiled, and
22 maintained by the outside party. The vendors and outside
23 parties affected by this Section shall provide to the county
24 auditor, on a timely basis, all records and documents required
25 by the county auditor relative to the county auditor's duties
26 under this subsection.

27 (Source: P.A. 86-962; 86-1358.)