



Rep. Robert W. Pritchard

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09800HB2369ham001

LRB098 09529 JDS 41658 a

1 AMENDMENT TO HOUSE BILL 2369

2 AMENDMENT NO. _____. Amend House Bill 2369 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Comptroller Act is amended by
5 changing Sections 19 and 19.5 as follows:

6 (15 ILCS 405/19) (from Ch. 15, par. 219)

7 Sec. 19. Financial records - monthly reports - forms.

8 (a) The Comptroller ~~comptroller~~ shall maintain complete,
9 accurate and current financial records relating to State funds
10 and to other public funds and assets available to, encumbered
11 or expended by each State agency, including trust funds or
12 other moneys not subject to appropriation, setting out all
13 revenues, charges against all funds, fund and appropriation
14 balances, interfund transfers, warrants outstanding and assets
15 and encumbrances, in a manner consistent with the uniform State
16 accounting system prescribed by the Comptroller ~~comptroller~~.

1 Such records shall be public records open to public inspection.

2 (b) The Governor, Treasurer, Director of the Governor's
3 Office of Management and Budget, Director of Central Management
4 Services, Auditor General, Speaker and Minority Leader of the
5 House of Representatives, and President and Minority Leader of
6 the Senate shall have access to all records and reports
7 received by the Comptroller ~~comptroller~~ from State agencies and
8 to all data and accounts maintained by the Comptroller
9 ~~comptroller~~ except as otherwise specifically provided by law.
10 All other State executive officers and heads of State agencies
11 shall have access to reports and accounts relating to their
12 agency or office.

13 (c) The Comptroller shall make a report ~~to the Speaker and~~
14 ~~Minority Leader of the House of Representatives, the President~~
15 ~~and Minority Leader of the Senate, and the Chairman and~~
16 ~~Minority Spokesman of each of the appropriations committees of~~
17 ~~the House of Representatives and the Senate~~ giving notice
18 within 10 days of the establishment of each fund or account
19 consisting of funds not subject to appropriation by the General
20 Assembly.

21 Each month the Comptroller ~~comptroller~~ shall prepare a
22 report summarizing by State agency and appropriation the above
23 information in such form as will most clearly and accurately
24 set out the current fiscal condition of the State.

25 In addition, each month the Comptroller ~~comptroller~~ shall
26 prepare a report by detail object account in such form as will

1 most clearly present the status of such accounts.

2 (d) The Comptroller ~~comptroller~~ shall prescribe forms for
3 the periodic reporting of financial accounts, transactions and
4 other matters by State agencies, compatible with the reports
5 required of the Comptroller ~~comptroller~~ under this Section.

6 (e) The reports required of the Comptroller under
7 subsection (c) of this Section shall be posted on the website
8 of the Office of the Comptroller.

9 (Source: P.A. 94-793, eff. 5-19-06.)

10 (15 ILCS 405/19.5)

11 Sec. 19.5. Comprehensive Annual Financial Report (CAFR);
12 procedures and reporting.

13 (a) On or before October 31, 2012, and on or before each
14 October 31 thereafter, State agencies shall report to the
15 Comptroller all financial information deemed necessary by the
16 Comptroller to compile and publish a comprehensive annual
17 financial report using generally accepted accounting
18 principles for the fiscal year ending June 30 of that year. The
19 Comptroller may require certain State agencies to submit the
20 required information before October 31 under a schedule
21 established by the Comptroller. If a State agency has submitted
22 no or insufficient financial information by October 31, the
23 Comptroller shall serve a written notice to each respective
24 State agency director or secretary about the delinquency or
25 inadequacy of the financial information.

1 (b) If the financial information required in subsection (a)
2 is submitted to the Comptroller on or before October 31, the
3 lapse period is not extended past August 31 for the given
4 fiscal year, and the Office of the Auditor General has
5 completed an audit of the comprehensive annual financial report
6 ~~and that information has been audited by the Auditor General,~~
7 then the Comptroller shall publish a comprehensive annual
8 financial report using generally accepted accounting
9 principles for the fiscal year ending June 30 of that year by
10 December 31. If the information as required by subsection (a)
11 is not provided to the Comptroller in time to publish the
12 report by December 31, then upon notice from the Comptroller of
13 the delay, each respective State agency director or secretary
14 shall report his or her State agency's delinquency and provide
15 an action plan to bring his or her State agency into compliance
16 to the Comptroller, the Auditor General, the Office of the
17 Governor, the Speaker and Minority Leader of the House of
18 Representatives, and the President and Minority Leader of the
19 Senate. Upon receiving that report from a State agency director
20 or secretary, the Comptroller shall post that report with the
21 action plan on his or her official website.

22 (c) If a comprehensive annual financial report using
23 generally accepted accounting principles cannot be published
24 by December 31 due to insufficient or inadequate reporting to
25 the Comptroller, the lapse period is extended past August 31
26 for the given fiscal year, or ~~if~~ the Office of the Auditor

1 General has not completed an audit of the comprehensive annual
2 financial report, then the Comptroller may issue interim
3 reports containing financial information made available by
4 reporting State agencies until an audit opinion is issued by
5 the Auditor General on the comprehensive annual financial
6 report.

7 (Source: P.A. 97-408, eff. 8-16-11.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.".