

1 AN ACT concerning audits.

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

4 Section 5. The Illinois State Auditing Act is amended by
5 changing Section 3-1 as follows:

6 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

7 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
8 General has jurisdiction over all State agencies to make post
9 audits and investigations authorized by or under this Act or
10 the Constitution.

11 The Auditor General has jurisdiction over local
12 government agencies and private agencies only:

13 (a) to make such post audits authorized by or under
14 this Act as are necessary and incidental to a post audit
15 of a State agency or of a program administered by a State
16 agency involving public funds of the State, but this
17 jurisdiction does not include any authority to review
18 local governmental agencies in the obligation, receipt,
19 expenditure or use of public funds of the State that are
20 granted without limitation or condition imposed by law,
21 other than the general limitation that such funds be used
22 for public purposes;

23 (b) to make investigations authorized by or under
24 this Act or the Constitution; and

25 (c) to make audits of the records of local
26 government agencies to verify actual costs of
27 state-mandated programs when directed to do so by the
28 Legislative Audit Commission at the request of the State
29 Board of Appeals under the State Mandates Act.

30 In addition to the foregoing, the Auditor General may
31 conduct an audit of the Metropolitan Pier and Exposition

1 Authority, the Regional Transportation Authority, the
2 Suburban Bus Division, the Commuter Rail Division and the
3 Chicago Transit Authority and any other subsidized carrier
4 when authorized by the Legislative Audit Commission. Such
5 audit may be a financial, management or program audit, or any
6 combination thereof.

7 The audit shall determine whether they are operating in
8 accordance with all applicable laws and regulations. Subject
9 to the limitations of this Act, the Legislative Audit
10 Commission may by resolution specify additional
11 determinations to be included in the scope of the audit.

12 In addition to the foregoing, the Auditor General must
13 also conduct a financial audit of the Illinois Sports
14 Facilities Authority's expenditures of public funds in
15 connection with the reconstruction, renovation, remodeling,
16 extension, or improvement of all or substantially all of any
17 existing "facility", as that term is defined in the Illinois
18 Sports Facilities Authority Act.

19 The Auditor General may also conduct an audit, when
20 authorized by the Legislative Audit Commission, of any
21 hospital which receives 10% or more of its gross revenues
22 from payments from the State of Illinois, Department of
23 Public Aid, Medical Assistance Program.

24 The Auditor General is authorized to conduct financial
25 and compliance audits of the Illinois Distance Learning
26 Foundation and the Illinois Conservation Foundation.

27 As soon as practical after the effective date of this
28 amendatory Act of 1995, the Auditor General shall conduct a
29 compliance and management audit of the City of Chicago and
30 any other entity with regard to the operation of Chicago
31 O'Hare International Airport, Chicago Midway Airport and
32 Merrill C. Meigs Field. The audit shall include, but not be
33 limited to, an examination of revenues, expenses, and
34 transfers of funds; purchasing and contracting policies and

1 practices; staffing levels; and hiring practices and
2 procedures. When completed, the audit required by this
3 paragraph shall be distributed in accordance with Section
4 3-14.

5 The Auditor General shall conduct a financial and
6 compliance and program audit of distributions from the
7 Municipal Economic Development Fund during the immediately
8 preceding calendar year pursuant to Section 8-403.1 of the
9 Public Utilities Act at no cost to the city, village, or
10 incorporated town that received the distributions.

11 The Auditor General must conduct an audit of the Health
12 Facilities Planning Board pursuant to Section 19.5 of the
13 Illinois Health Facilities Planning Act.

14 The Auditor General must conduct annual audits of each
15 River Conservancy District as provided in Section 25.5 of the
16 River Conservancy Districts Act.

17 (Source: P.A. 90-813, eff. 1-29-99; 91-782, eff. 6-9-00;
18 91-935, eff. 6-1-01.)

19 Section 10. The River Conservancy Districts Act is
20 amended by adding Section 25.5 as follows:

21 (70 ILCS 2105/25.5 new)

22 Sec. 25.5 Audit of books and records. The Auditor General
23 of the State of Illinois must annually audit the books and
24 records of each River Conservancy District and file a
25 certified copy of the report of each audit with the Governor
26 and with the Legislative Audit Commission.