

SB0651



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0651

Introduced 1/25/2017, by Sen. Michael Connelly

SYNOPSIS AS INTRODUCED:

30 ILCS 5/3-2

from Ch. 15, par. 303-2

105 ILCS 5/34-18.53 new

Amends the Illinois State Auditing Act. Requires the Auditor General to conduct a financial audit, a compliance audit, or other attestation engagement, as is appropriate to the agency's operations under generally accepted government auditing standards, of the Chicago school district at least once during every biennium. Amends the School Code. Requires the board of education of the Chicago school district to cooperate fully with the Auditor General and to be subject to any compliance requirements as required of any other State agency during the biennial audit. Effective immediately.

LRB100 05851 MLM 15876 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning education.

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 3-2 as follows:

6 (30 ILCS 5/3-2) (from Ch. 15, par. 303-2)

7 Sec. 3-2. Mandatory and directed post audits. The Auditor
8 General shall conduct a financial audit, a compliance audit, or
9 other attestation engagement, as is appropriate to the agency's
10 operations under generally accepted government auditing
11 standards, of each State agency except the Auditor General or
12 his office at least once during every biennium, except as is
13 otherwise provided in regulations adopted under Section 3-8.
14 The Auditor General shall conduct a financial audit, a
15 compliance audit, or other attestation engagement, as is
16 appropriate to the agency's operations under generally
17 accepted government auditing standards, of a school district
18 organized under Article 34 of the School Code at least once
19 during every biennium. The general direction and supervision of
20 the financial audit program may be delegated only to an
21 individual who is a Certified Public Accountant and a payroll
22 employee of the Office of the Auditor General. In the conduct
23 of financial audits, compliance audits, and other attestation

1 engagements, the Auditor General may inquire into and report
2 upon matters properly within the scope of a performance audit,
3 provided that such inquiry shall be limited to matters arising
4 during the ordinary course of the financial audit.

5 In any year the Auditor General shall conduct any special
6 audits as may be necessary to form an opinion on the financial
7 statements of this State, as prepared by the Comptroller, and
8 to certify that this presentation is in accordance with
9 generally accepted accounting principles for government.

10 Simultaneously with the biennial compliance audit of the
11 Department of Human Services, the Auditor General shall conduct
12 a program audit of each facility under the jurisdiction of that
13 Department that is described in Section 4 of the Mental Health
14 and Developmental Disabilities Administrative Act. The program
15 audit shall include an examination of the records of each
16 facility concerning (i) reports of suspected abuse or neglect
17 of any patient or resident of the facility and (ii) reports of
18 violent acts against facility staff by patients or residents.
19 The Auditor General shall report the findings of the program
20 audit to the Governor and the General Assembly, including
21 findings concerning patterns or trends relating to (i) abuse or
22 neglect of facility patients and residents or (ii) violent acts
23 against facility staff by patients or residents. However, for
24 any year for which the Inspector General submits a report to
25 the Governor and General Assembly as required under Section 6.7
26 of the Abused and Neglected Long Term Care Facility Residents

1 Reporting Act, the Auditor General need not conduct the program
2 audit otherwise required under this paragraph.

3 The Auditor General shall conduct a performance audit of a
4 State agency when so directed by the Commission, or by either
5 house of the General Assembly, in a resolution identifying the
6 subject, parties and scope. Such a directing resolution may:

7 (a) require the Auditor General to examine and report
8 upon specific management efficiencies or cost
9 effectiveness proposals specified therein;

10 (b) in the case of a program audit, set forth specific
11 program objectives, responsibilities or duties or may
12 specify the program performance standards or program
13 evaluation standards to be the basis of the program audit;

14 (c) be directed at particular procedures or functions
15 established by statute, by administrative regulation or by
16 precedent; and

17 (d) require the Auditor General to examine and report
18 upon specific proposals relating to state programs
19 specified in the resolution.

20 The Commission may by resolution clarify, further direct,
21 or limit the scope of any audit directed by a resolution of the
22 House or Senate, provided that any such action by the
23 Commission must be consistent with the terms of the directing
24 resolution.

25 (Source: P.A. 93-630, eff. 12-23-03; 94-347, eff. 7-28-05.)

1 Section 10. The School Code is amended by adding Section
2 34-18.53 as follows:

3 (105 ILCS 5/34-18.53 new)

4 Sec. 34-18.53. Compliance with Auditor General. The board
5 shall cooperate fully with the Auditor General and shall be
6 subject to any compliance requirements as required of any other
7 State agency during the biennial audit required under Section
8 3-2 of the Illinois State Auditing Act.

9 Section 99. Effective date. This Act takes effect
10 immediately.