

AN ACT concerning the Auditor General.

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

Section 5. The State Finance Act is amended by changing Section 6z-27 as follows:

(30 ILCS 105/6z-27)

Sec. 6z-27. All moneys in the Audit Expense Fund shall be transferred, appropriated and used only for the purposes authorized by, and subject to the limitations and conditions prescribed by, the State Auditing Act.

Within 30 days after the effective date of this amendatory Act of 2004 ~~2003~~, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

<u>Attorney General Court Ordered and</u>		
<u>Voluntary Compliance Payment</u>		
<u>Projects Fund</u>		<u>4,632</u>
The Agricultural Premium Fund		44,087
<u>Anna Veterans Home Fund</u>		<u>3,442</u>
<u>Asbestos Abatement Fund</u>		<u>3,262</u>
<u>Attorney General Whistleblower Reward</u>		
<u>and Protection Fund</u>		<u>564</u>
<u>Brownfields Redevelopment Fund</u>		<u>1,403</u>
<u>Capital Development Board</u>		
<u>Revolving Fund</u>		<u>807</u>
Capital Litigation Fund	<u>1,553</u>	1,627
Care Provider Fund for Persons with		
Developmental Disability	<u>3,854</u>	10,681
<u>Career and Technical Education Fund</u>		<u>2,984</u>
Child Labor Enforcement Fund		989
<u>Child Support Administrative Fund</u>		<u>8,545</u>

<u>CAA Permit Fund</u>		<u>15,485</u>
Common School Fund	<u>160,903</u>	126,724
The Communications Revolving Fund	<u>11,013</u>	6,214
Community MH/DD Service Provider		
Participation Fee Fund		3,970
<u>Community Mental Health</u>		
<u>Medicaid Trust Fund</u>		<u>6,436</u>
<u>Community Water Supply Laboratory Fund</u> ...		<u>2,136</u>
Conservation 2000 Fund	<u>4,369</u>	11,882
Conservation 2000 Projects Fund	<u>5,304</u>	5,446
<u>Continuing Legal Education Trust Fund</u>		<u>573</u>
<u>Credit Union Fund</u>		<u>36,943</u>
DCFS Children's Services Fund	<u>79,116</u>	67,776
Department of Business Services		
Special Operations Fund		710
Department of Children and Family		
Services Training Fund	<u>1,884</u>	2,109
<u>Department of Corrections Reimbursement</u>		
<u>and Education Fund</u>		<u>54,027</u>
Design Professionals Administration		
and Investigation Fund		6,058
The Downstate Public Transportation		
Fund	<u>2,784</u>	2,470
Drivers Education Fund	<u>780</u>	579
Drug Rebate Fund	<u>13,049</u>	7,711
Drug Treatment Fund		884
Drycleaner Environmental Response		
Trust Fund	<u>19,399</u>	18,890
The Education Assistance Fund	<u>269,551</u>	323,233
<u>Environmental Protection Permit</u>		
<u>and Inspection Fund</u>		<u>11,822</u>
Estate Tax Collection Distributive		
Fund	<u>694</u>	2,423
Fair and Exposition Fund		2,830
Feed Control Fund		1,573
Fertilizer Control Fund		1,011

The Fire Prevention Fund	<u>898</u>	952
Food and Drug Safety Fund		1,177
<u>Fund for Illinois' Future</u>		<u>3,211</u>
General Professions Dedicated Fund		22,998
The General Revenue Fund	<u>9,090,715</u>	9,217,872
Grade Crossing Protection Fund	<u>2,200</u>	2,488
Group Workers Compensation		
Pool Insolvency Fund		2,266
Guardianship and Advocacy Fund		741
<u>Hazardous Waste Fund</u>		<u>12,956</u>
Health Facility Plan Review Fund		2,059
<u>ICCB Adult Education Fund</u>		<u>4,291</u>
Illinois Affordable Housing		
Trust Fund	<u>1,090</u>	2,143
Illinois Aquaculture Development Fund		1,980
<u>Illinois Beach Marina Fund</u>		<u>1,870</u>
<u>Illinois Charity Bureau Fund</u>		<u>1,905</u>
<u>Illinois Community College Board Contracts</u>		
<u>and Grants Fund</u>		<u>2,449</u>
Illinois Department of Agriculture		
Laboratory Services Revolving Fund ...		1,314
<u>Illinois Forestry Development Fund</u>		<u>2,080</u>
<u>Illinois Gaming Law Enforcement Fund</u>		<u>2,072</u>
<u>Illinois Habitat Fund</u>		<u>573</u>
Illinois Health-		
Facilities Planning Fund		1,284
<u>Illinois Historic Sites Fund</u>		<u>8,784</u>
Illinois School Asbestos Abatement Fund ...		712
Illinois Standardbred Breeders Fund		3,243
Illinois State Dental Disciplinary Fund ...		5,237
Illinois State Fair Fund		10,727
Illinois State Medical		
Disciplinary Fund		28,116
Illinois State-		
Pharmacy Disciplinary Fund		9,438
Illinois Tax Increment Fund	<u>533</u>	707

Illinois Thoroughbred Breeders Fund		4,836
Illinois Veterans Rehabilitation Fund		1,184
IMSA Income Fund	<u>3,269</u>	1,576
Income Tax Refund Fund	<u>49,297</u>	42,284
Insurance Financial Regulation Fund		41,327
Insurance Premium Tax Refund Fund		5,292
Insurance Producer Administration Fund ...		31,663
Juvenile Accountability Incentive		
Block Grant Fund		15,782
<u>LaSalle Veterans Home Fund</u>		<u>7,615</u>
Lead Poisoning, Screening, Prevention,		
and Abatement Fund		3,036
Live and Learn Fund	<u>3,278</u>	7,240
The Local Government Distributive		
Fund	<u>27,485</u>	39,478
The Local Initiative Fund	<u>2,228</u>	6,370
Long Term Care Provider Fund	<u>36,630</u>	20,462
Mandatory Arbitration Fund		2,710
<u>Manteno Veterans Home Fund</u>		<u>16,491</u>
<u>Medical Research and Development Fund</u>		<u>671</u>
Mental Health Fund	<u>3,170</u>	7,718
Metabolic Screening and Treatment Fund ...		6,017
Metro-East Public Transportation Fund	<u>1,225</u>	1,176
Monetary Award Program Reserve Fund		995
The Motor Fuel Tax Fund	<u>49,282</u>	48,580
Motor Vehicle License Plate Fund	<u>1,715</u>	7,538
Motor Vehicle Theft Prevention		
Trust Fund		9,201
<u>Natural Areas Acquisition Fund</u>		<u>4,675</u>
Nuclear Safety Emergency		
Preparedness Fund		92,062
Nursing Dedicated and Professional		
Fund		10,806
<u>Open Space Lands Acquisition</u>		
<u>and Development Fund</u>		<u>18,445</u>
Optometric Licensing and Disciplinary		

Committee Fund		3,072
<u>Park and Conservation Fund</u>		<u>14,739</u>
Penny Severns Breast and Cervical Cancer Research Fund		622
The Personal Property Tax Replacement Fund	<u>23,418</u>	35,901
Pesticide Control Fund		4,221
Plumbing Licensure and Program Fund		1,452
<u>Post-Tertiary Clinical Services Fund</u>		<u>671</u>
<u>Presidential Library and Museum Operating Fund</u>		<u>5,558</u>
Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	<u>7,429</u>	20,480
Professional Regulation Evidence Fund		718
Professions Indirect Cost Fund		91,814
Public Health Services Revolving Fund		1,372
Public Pension Regulation Fund		1,185
The Public Transportation Fund	<u>16,899</u>	15,793
Public Utility Fund		54,976
<u>Quincy Veterans Home Fund</u>		<u>31,483</u>
Radiation Protection Fund		27,193
Radioactive Waste Facility Development and Operation Fund		3,363
The Road Fund	<u>174,332</u>	177,650
Regional Transportation Authority Occupation and Use Tax Replacement Fund	<u>540</u>	818
<u>School Infrastructure Fund</u>		<u>1,275</u>
Secretary of State Special Services Fund	<u>2,520</u>	6,899
Securities Audit and Enforcement Fund	<u>771</u>	1,671
<u>Solid Waste Management Fund</u>		<u>1,744</u>
Special Education Medicaid Matching Fund	<u>7,123</u>	6,082

State and Local Sales Tax

Reform Fund	<u>1,080</u>	1,696
<u>State Boating Act Fund</u>		<u>9,313</u>
State Construction Account		
Fund	<u>52,399</u>	62,967
The State Gaming Fund	<u>3,837</u>	5,745
The State Garage		
Revolving Fund	<u>3,372</u>	1,777
The State Lottery Fund	<u>8,662</u>	35,933
<u>State Migratory Waterfowl Stamp Fund</u>		<u>646</u>
<u>State Parks Fund</u>		<u>6,355</u>
<u>State's Attorneys Appellate Prosecutor's</u>		
<u>County Fund</u>		<u>5,893</u>
State Treasurer's Bank Services		
Trust Fund		755
The Statistical Services		
Revolving Fund	<u>7,870</u>	4,470
<u>Subtitle D Management Fund</u>		<u>766</u>
Tobacco Settlement Recovery Fund	<u>19,876</u>	65,706
Transportation Regulatory Fund		36,606
Trauma Center Fund		4,859
U of I Hospital Services Fund	<u>8,923</u>	5,927
<u>Underground Storage Tank Fund</u>		<u>42,714</u>
The Vehicle Inspection Fund	<u>33,685</u>	887
<u>Violence Prevention Fund</u>		<u>6,295</u>
<u>Violent Crime Victims Assistance Fund</u>		<u>17,104</u>
Weights and Measures Fund		4,765
<u>Wildlife and Fish Fund</u>		<u>27,070</u>
<u>Wireless Carrier Reimbursement Fund</u>		<u>870</u>
Wireless Service Emergency Fund	<u>2,796</u>	1,447
The Working Capital Revolving		
Fund	<u>98,700</u>	62,229

Notwithstanding any provision of the law to the contrary, the General Assembly hereby authorizes the use of such funds for the purposes set forth in this Section.

These provisions do not apply to funds classified by the

Comptroller as federal trust funds or State trust funds. The Audit Expense Fund may receive transfers from those trust funds only as directed herein, except where prohibited by the terms of the trust fund agreement. The Auditor General shall notify the trustees of those funds of the estimated cost of the audit to be incurred under the Illinois State Auditing Act for the fund. The trustees of those funds shall direct the State Comptroller and Treasurer to transfer the estimated amount to the Audit Expense Fund.

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

In the event that moneys on deposit in any fund are unavailable, by reason of deficiency or any other reason preventing their lawful transfer, the State Comptroller shall order transferred and the State Treasurer shall transfer the amount deficient or otherwise unavailable from the General Revenue Fund for deposit into the Audit Expense Fund.

On or before December 1, 1992, and each December 1 thereafter, the Auditor General shall notify the Governor's Office of Management and Budget (formerly Bureau of the Budget) of the amount estimated to be necessary to pay for audits, studies, and investigations in accordance with the Illinois State Auditing Act during the next succeeding fiscal year for each State fund for which a transfer or reimbursement is anticipated.

Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year

1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies, and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 92-494, eff. 8-23-01; 92-746, eff. 7-25-02; 93-452, eff. 8-7-03; revised 8-23-03.)

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