

**SB3234**



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SB3234**

Introduced 2/15/2018, by Sen. Andy Manar

**SYNOPSIS AS INTRODUCED:**

30 ILCS 105/6z-27

Amends the State Finance Act. Provides for transfers from certain listed funds into the Audit Expense Fund. Effective immediately.

LRB100 18935 HLH 34185 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning finance.

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

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

6 (30 ILCS 105/6z-27)

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

11 Within 30 days after the effective date of this amendatory  
12 Act of the 100th General Assembly, the State Comptroller shall  
13 order transferred and the State Treasurer shall transfer from  
14 the following funds moneys in the specified amounts for deposit  
15 into the Audit Expense Fund:

16	<u>Agricultural Premium Fund</u> .....	<u>18,792</u>
17	<u>Anna Veterans Home Fund</u> .....	<u>8,050</u>
18	<u>Appraisal Administration Fund</u> .....	<u>4,373</u>
19	<u>Attorney General Court Ordered and Voluntary Compliance</u>	
20	<u>Payment Projects Fund</u> .....	<u>14,421</u>
21	<u>Attorney General Whistleblower Reward and</u>	
22	<u>Protection Fund</u> .....	<u>9,220</u>
23	<u>Bank and Trust Company Fund</u> .....	<u>93,160</u>

1	<u>Budget Stabilization Fund .....</u>	<u>131,491</u>
2	<u>Care Provider Fund for Persons with a</u>	
3	<u>Developmental Disability .....</u>	<u>6,003</u>
4	<u>CDLIS/AAMVAnet/NMVTIS Trust Fund .....</u>	<u>2,495</u>
5	<u>Cemetery Oversight Licensing and Disciplinary Fund ....</u>	<u>5,583</u>
6	<u>Chicago State University Education Improvement Fund ....</u>	<u>4,233</u>
7	<u>Child Support Administrative Fund .....</u>	<u>2,299</u>
8	<u>Commitment to Human Services Fund .....</u>	<u>122,475</u>
9	<u>Common School Fund .....</u>	<u>433,663</u>
10	<u>Community Association Manager Licensing and</u>	
11	<u>Disciplinary Fund .....</u>	<u>877</u>
12	<u>Community Mental Health Medicaid Trust Fund .....</u>	<u>9,897</u>
13	<u>Credit Union Fund .....</u>	<u>22,441</u>
14	<u>Cycle Rider Safety Training Fund .....</u>	<u>1,084</u>
15	<u>DCFS Children's Services Fund .....</u>	<u>241,473</u>
16	<u>Department of Business Services Special</u>	
17	<u>Operations Fund .....</u>	<u>5,493</u>
18	<u>Department of Corrections Reimbursement</u>	
19	<u>and Education Fund .....</u>	<u>18,389</u>
20	<u>Department of Human Services Community Services Fund....</u>	<u>5,399</u>
21	<u>Design Professionals Administration and</u>	
22	<u>Investigation Fund .....</u>	<u>5,378</u>
23	<u>The Downstate Public Transportation Fund .....</u>	<u>32,074</u>
24	<u>Downstate Transit Improvement Fund .....</u>	<u>1,251</u>
25	<u>Dram Shop Fund .....</u>	<u>514</u>
26	<u>Driver Services Administration Fund .....</u>	<u>897</u>

1	<u>Drivers Education Fund</u> .....	<u>1,417</u>
2	<u>Drug Rebate Fund</u> .....	<u>21,941</u>
3	<u>Drug Treatment Fund</u> .....	<u>527</u>
4	<u>The Education Assistance Fund</u> .....	<u>1,230,281</u>
5	<u>Electronic Health Record Incentive Fund</u> .....	<u>657</u>
6	<u>Energy Efficiency Portfolio Standards Fund</u> .....	<u>126,046</u>
7	<u>Facilities Management Revolving Fund</u> .....	<u>15,360</u>
8	<u>Fair and Exposition Fund</u> .....	<u>911</u>
9	<u>Federal High Speed Rail Trust Fund</u> .....	<u>59,579</u>
10	<u>Federal Workforce Training Fund</u> .....	<u>152,617</u>
11	<u>Feed Control Fund</u> .....	<u>1,584</u>
12	<u>Fertilizer Control Fund</u> .....	<u>1,369</u>
13	<u>The Fire Prevention Fund</u> .....	<u>3,183</u>
14	<u>Fund for the Advancement of Education</u> .....	<u>130,528</u>
15	<u>General Professions Dedicated Fund</u> .....	<u>19,678</u>
16	<u>The General Revenue Fund</u> .....	<u>17,653,153</u>
17	<u>Grade Crossing Protection Fund</u> .....	<u>2,379</u>
18	<u>Health and Human Services Medicaid Trust Fund</u> .....	<u>3,852</u>
19	<u>Healthcare Provider Relief Fund</u> .....	<u>71,263</u>
20	<u>Horse Racing Fund</u> .....	<u>215,160</u>
21	<u>Hospital Provider Fund</u> .....	<u>44,230</u>
22	<u>Illinois Affordable Housing Trust Fund</u> .....	<u>5,478</u>
23	<u>Illinois Capital Revolving Loan Fund</u> .....	<u>1,067</u>
24	<u>Illinois Charity Bureau Fund</u> .....	<u>2,236</u>
25	<u>Illinois Gaming Law Enforcement Fund</u> .....	<u>1,395</u>
26	<u>Illinois State Dental Disciplinary Fund</u> .....	<u>5,128</u>

1	<u>Illinois State Fair Fund</u> .....	<u>7,297</u>
2	<u>Illinois State Medical Disciplinary Fund</u> .....	<u>21,473</u>
3	<u>Illinois State Pharmacy Disciplinary Fund</u> .....	<u>8,839</u>
4	<u>Illinois Veterans Assistance Fund</u> .....	<u>3,863</u>
5	<u>Illinois Veterans' Rehabilitation Fund</u> .....	<u>634</u>
6	<u>Illinois Workers' Compensation Commission</u>	
7	<u>Operations Fund</u> .....	<u>4,758</u>
8	<u>IMSA Income Fund</u> .....	<u>6,823</u>
9	<u>Income Tax Refund Fund</u> .....	<u>176,034</u>
10	<u>Insurance Financial Regulation Fund</u> .....	<u>110,878</u>
11	<u>Insurance Premium Tax Refund Fund</u> .....	<u>16,534</u>
12	<u>Insurance Producer Administration Fund</u> .....	<u>107,833</u>
13	<u>Intermodal Facilities Promotion Fund</u> .....	<u>1,011</u>
14	<u>International Tourism Fund</u> .....	<u>6,566</u>
15	<u>LaSalle Veterans Home Fund</u> .....	<u>36,259</u>
16	<u>LEADS Maintenance Fund</u> .....	<u>1,050</u>
17	<u>Live and Learn Fund</u> .....	<u>10,805</u>
18	<u>Lobbyist Registration Administration Fund</u> .....	<u>521</u>
19	<u>The Local Government Distributive Fund</u> .....	<u>113,119</u>
20	<u>Local Tourism Fund</u> .....	<u>19,098</u>
21	<u>Long-Term Care Provider Fund</u> .....	<u>6,761</u>
22	<u>Manteno Veterans Home Fund</u> .....	<u>68,288</u>
23	<u>Medical Interagency Program Fund</u> .....	<u>602</u>
24	<u>Mental Health Fund</u> .....	<u>3,358</u>
25	<u>Money Laundering Asset Recovery Fund</u> .....	<u>1,115</u>
26	<u>Monitoring Device Driving Permit</u>	

1	<u>Administration Fee Fund</u> .....	<u>797</u>
2	<u>Motor Carrier Safety Inspection Fund</u> .....	<u>1,289</u>
3	<u>The Motor Fuel Tax Fund</u> .....	<u>101,821</u>
4	<u>Motor Vehicle License Plate Fund</u> .....	<u>5,094</u>
5	<u>Nursing Dedicated and Professional Fund</u> .....	<u>10,673</u>
6	<u>Optometric Licensing and Disciplinary Board Fund</u> .....	<u>1,608</u>
7	<u>Partners for Conservation Fund</u> .....	<u>8,973</u>
8	<u>The Personal Property Tax Replacement Fund</u> .....	<u>119,343</u>
9	<u>Pesticide Control Fund</u> .....	<u>5,826</u>
10	<u>Professional Services Fund</u> .....	<u>1,569</u>
11	<u>Professions Indirect Cost Fund</u> .....	<u>176,535</u>
12	<u>Public Pension Regulation Fund</u> .....	<u>9,236</u>
13	<u>The Public Transportation Fund</u> .....	<u>91,397</u>
14	<u>Quincy Veterans Home Fund</u> .....	<u>64,594</u>
15	<u>Real Estate License Administration Fund</u> .....	<u>34,822</u>
16	<u>Regional Transportation Authority Occupation and</u>	
17	<u>Use Tax Replacement Fund</u> .....	<u>3,486</u>
18	<u>Registered Certified Public Accountants' Administration</u>	
19	<u>and Disciplinary Fund</u> .....	<u>3,423</u>
20	<u>Rental Housing Support Program Fund</u> .....	<u>2,388</u>
21	<u>Residential Finance Regulatory Fund</u> .....	<u>17,742</u>
22	<u>The Road Fund</u> .....	<u>662,332</u>
23	<u>Roadside Memorial Fund</u> .....	<u>1,170</u>
24	<u>Savings Bank Regulatory Fund</u> .....	<u>2,270</u>
25	<u>School Infrastructure Fund</u> .....	<u>14,441</u>
26	<u>Secretary of State DUI Administration Fund</u> .....	<u>1,107</u>

1	<u>Secretary of State Identification Security and Theft</u>	
2	<u>Prevention Fund</u> .....	<u>6,154</u>
3	<u>Secretary of State Special License Plate Fund</u> .....	<u>2,210</u>
4	<u>Secretary of State Special Services Fund</u> .....	<u>10,306</u>
5	<u>Securities Audit and Enforcement Fund</u> .....	<u>3,972</u>
6	<u>Special Education Medicaid Matching Fund</u> .....	<u>2,346</u>
7	<u>State and Local Sales Tax Reform Fund</u> .....	<u>6,592</u>
8	<u>State Asset Forfeiture Fund</u> .....	<u>1,239</u>
9	<u>State Construction Account Fund</u> .....	<u>106,236</u>
10	<u>State Crime Laboratory Fund</u> .....	<u>4,020</u>
11	<u>State Gaming Fund</u> .....	<u>200,367</u>
12	<u>The State Garage Revolving Fund</u> .....	<u>5,521</u>
13	<u>The State Lottery Fund</u> .....	<u>215,561</u>
14	<u>State Offender DNA Identification System Fund</u> .....	<u>1,270</u>
15	<u>State Pensions Fund</u> .....	<u>500,000</u>
16	<u>State Police DUI Fund</u> .....	<u>1,050</u>
17	<u>State Police Firearm Services Fund</u> .....	<u>4,116</u>
18	<u>State Police Services Fund</u> .....	<u>11,485</u>
19	<u>State Police Vehicle Fund</u> .....	<u>6,004</u>
20	<u>State Police Whistleblower Reward</u>	
21	<u>and Protection Fund</u> .....	<u>3,519</u>
22	<u>Supplemental Low-Income Energy Assistance Fund</u> .....	<u>74,279</u>
23	<u>Tax Compliance and Administration Fund</u> .....	<u>1,479</u>
24	<u>Technology Management Revolving Fund</u> .....	<u>204,090</u>
25	<u>Tobacco Settlement Recovery Fund</u> .....	<u>1,855</u>
26	<u>Tourism Promotion Fund</u> .....	<u>40,541</u>

1	<u>University of Illinois Hospital Services Fund .....</u>	<u>1,924</u>
2	<u>The Vehicle Inspection Fund .....</u>	<u>1,469</u>
3	<u>Violent Crime Victims Assistance Fund .....</u>	<u>13,911</u>
4	<u>Weights and Measures Fund .....</u>	<u>5,660</u>
5	<u>The Working Capital Revolving Fund .....</u>	<u>18,184</u>
6	<u>Agricultural Premium Fund .....</u>	<u>182,124</u>
7	<del>Assisted Living and Shared Housing Regulatory Fund.....</del>	<del>1,631</del>
8	<del>Capital Development Board Revolving Fund .....</del>	<del>8,023</del>
9	<del>Care Provider Fund for Persons with a</del>	
10	<del>Developmental Disability .....</del>	<del>17,737</del>
11	<del>Carolyn Adams Ticket for the Cure Grant Fund.....</del>	<del>1,080</del>
12	<del>CDLIS/AAMVAnet/NMVTIS Trust Fund .....</del>	<del>2,234</del>
13	<del>Chicago State University Education Improvement Fund .....</del>	<del>5,437</del>
14	<del>Child Support Administrative Fund .....</del>	<del>5,110</del>
15	<del>Common School Fund .....</del>	<del>312,638</del>
16	<del>Communications Revolving Fund .....</del>	<del>40,492</del>
17	<del>Community Mental Health Medicaid Trust Fund .....</del>	<del>30,952</del>
18	<del>Death Certificate Surcharge Fund .....</del>	<del>2,243</del>
19	<del>Death Penalty Abolition Fund .....</del>	<del>8,367</del>
20	<del>Department of Business Services Special Operations Fund .....</del>	<del>11,982</del>
21	<del>Department of Human Services Community Services Fund.....</del>	<del>4,340</del>
22	<del>Downstate Public Transportation Fund .....</del>	<del>6,600</del>
23	<del>Driver Services Administration Fund .....</del>	<del>2,644</del>
24	<del>Drivers Education Fund .....</del>	<del>517</del>
25	<del>Drug Rebate Fund .....</del>	<del>17,541</del>
26	<del>Drug Treatment Fund .....</del>	<del>2,133</del>



1	<del>Drunk &amp; Drugged Driving Prevention Fund .....</del>	<del>874</del>
2	<del>Education Assistance Fund .....</del>	<del>894,514</del>
3	<del>Electronic Health Record Incentive Fund .....</del>	<del>1,155</del>
4	<del>Emergency Public Health Fund .....</del>	<del>9,025</del>
5	<del>BMS Assistance Fund .....</del>	<del>3,705</del>
6	<del>Estate Tax Refund Fund .....</del>	<del>2,088</del>
7	<del>Facilities Management Revolving Fund .....</del>	<del>92,392</del>
8	<del>Facility Licensing Fund .....</del>	<del>3,189</del>
9	<del>Fair &amp; Exposition Fund .....</del>	<del>13,059</del>
10	<del>Federal High Speed Rail Trust Fund .....</del>	<del>9,168</del>
11	<del>Feed Control Fund .....</del>	<del>14,955</del>
12	<del>Fertilizer Control Fund .....</del>	<del>9,404</del>
13	<del>Fire Prevention Fund .....</del>	<del>4,146</del>
14	<del>Food and Drug Safety Fund .....</del>	<del>1,101</del>
15	<del>Fund for the Advancement of Education .....</del>	<del>12,463</del>
16	<del>General Revenue Fund .....</del>	<del>17,653,153</del>
17	<del>Grade Crossing Protection Fund .....</del>	<del>965</del>
18	<del>Hazardous Waste Research Fund .....</del>	<del>543</del>
19	<del>Health Facility Plan Review Fund .....</del>	<del>3,704</del>
20	<del>Health and Human Services Medicaid Trust Fund .....</del>	<del>16,996</del>
21	<del>Healthcare Provider Relief Fund .....</del>	<del>147,619</del>
22	<del>Home Care Services Agency Licensure Fund .....</del>	<del>3,285</del>
23	<del>Hospital Provider Fund .....</del>	<del>76,973</del>
24	<del>ICJIA Violence Prevention Fund .....</del>	<del>8,062</del>
25	<del>Illinois Affordable Housing Trust Fund .....</del>	<del>6,878</del>
26	<del>Illinois Department of Agriculture Laboratory</del>	

1	<del>Services Revolving Fund .....</del>	<del>7,887</del>
2	<del>Illinois Health Facilities Planning Fund .....</del>	<del>4,816</del>
3	<del>IMSA Income Fund .....</del>	<del>6,876</del>
4	<del>Illinois School Asbestos Abatement Fund .....</del>	<del>2,058</del>
5	<del>Illinois Standardbred Breeders Fund .....</del>	<del>1,381</del>
6	<del>Illinois State Fair Fund .....</del>	<del>94,229</del>
7	<del>Illinois Thoroughbred Breeders Fund .....</del>	<del>3,974</del>
8	<del>Illinois Veterans' Rehabilitation Fund .....</del>	<del>1,308</del>
9	<del>Illinois Workers Compensation</del>	
10	<del>Commission Operations Fund .....</del>	<del>183,518</del>
11	<del>Income Tax Refund Fund .....</del>	<del>36,095</del>
12	<del>Lead Poisoning Screening, Prevention,</del>	
13	<del>and Abatement Fund .....</del>	<del>3,311</del>
14	<del>Live and Learn Fund .....</del>	<del>22,956</del>
15	<del>Livestock Management Facilities Fund .....</del>	<del>683</del>
16	<del>Lobbyist Registration Administration Fund .....</del>	<del>1,057</del>
17	<del>Local Government Distributive Fund .....</del>	<del>26,025</del>
18	<del>Long Term Care</del>	
19	<del>Monitor/Receiver Fund .....</del>	<del>63,014</del>
20	<del>Long Term Care Provider Fund .....</del>	<del>15,082</del>
21	<del>Mandatory Arbitration Fund .....</del>	<del>2,484</del>
22	<del>Medical Interagency Program Fund .....</del>	<del>1,343</del>
23	<del>Mental Health Fund .....</del>	<del>9,176</del>
24	<del>Metabolic Screening and Treatment Fund .....</del>	<del>41,241</del>
25	<del>Monitoring Device Driving Permit</del>	
26	<del>Administration Fee Fund .....</del>	<del>1,403</del>

1	<del>Motor Fuel Tax Fund .....</del>	<del>23,607</del>
2	<del>Motor Vehicle License Plate Fund .....</del>	<del>15,200</del>
3	<del>Motor Vehicle Theft</del>	
4	<del>    Prevention Trust Fund .....</del>	<del>4,803</del>
5	<del>Multiple Sclerosis Research Fund .....</del>	<del>5,380</del>
6	<del>Nursing Dedicated and Professional Fund .....</del>	<del>1,613</del>
7	<del>Partners for Conservation Fund .....</del>	<del>8,620</del>
8	<del>Personal Property Tax Replacement Fund .....</del>	<del>23,828</del>
9	<del>Pesticide Control Fund .....</del>	<del>83,517</del>
10	<del>Pet Population Control Fund .....</del>	<del>526</del>
11	<del>Plumbing Licensure and Program Fund .....</del>	<del>5,148</del>
12	<del>Professional Services Fund .....</del>	<del>6,487</del>
13	<del>Public Health Laboratory</del>	
14	<del>    Services Revolving Fund .....</del>	<del>11,242</del>
15	<del>Public Transportation Fund .....</del>	<del>16,112</del>
16	<del>Road Fund .....</del>	<del>746,799</del>
17	<del>Regional Transportation Authority Occupation</del>	
18	<del>    and Use Tax Replacement Fund .....</del>	<del>563</del>
19	<del>School Infrastructure Fund .....</del>	<del>17,532</del>
20	<del>Secretary of State DUI Administration Fund .....</del>	<del>2,336</del>
21	<del>Secretary of State Identification Security</del>	
22	<del>    and Theft Prevention Fund .....</del>	<del>11,609</del>
23	<del>Secretary of State Special License Plate Fund .....</del>	<del>4,561</del>
24	<del>Secretary of State Special Services Fund .....</del>	<del>24,693</del>
25	<del>Securities Audit and Enforcement Fund .....</del>	<del>9,137</del>
26	<del>Special Education Medicaid Matching Fund .....</del>	<del>5,019</del>

1	<del>State and Local Sales Tax Reform Fund .....</del>	<del>1,380</del>
2	<del>State Construction Account Fund .....</del>	<del>27,323</del>
3	<del>State Gaming Fund .....</del>	<del>79,018</del>
4	<del>State Garage Revolving Fund .....</del>	<del>15,516</del>
5	<del>State Lottery Fund .....</del>	<del>348,448</del>
6	<del>State Pensions Fund .....</del>	<del>500,000</del>
7	<del>State Surplus Property Revolving Fund .....</del>	<del>2,025</del>
8	<del>State Treasurer's Bank Services Trust Fund .....</del>	<del>551</del>
9	<del>Statistical Services Revolving Fund .....</del>	<del>63,131</del>
10	<del>Supreme Court Historic Preservation Fund .....</del>	<del>33,226</del>
11	<del>Tattoo and Body Piercing</del>	
12	<del>Establishment Registration Fund .....</del>	<del>812</del>
13	<del>Tobacco Settlement Recovery Fund .....</del>	<del>23,084</del>
14	<del>Trauma Center Fund .....</del>	<del>12,572</del>
15	<del>University of Illinois Hospital Services Fund .....</del>	<del>4,260</del>
16	<del>Vehicle Inspection Fund .....</del>	<del>3,266</del>
17	<del>Weights and Measures Fund .....</del>	<del>72,488</del>

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

21       These provisions do not apply to funds classified by the  
22 Comptroller as federal trust funds or State trust funds. The  
23 Audit Expense Fund may receive transfers from those trust funds  
24 only as directed herein, except where prohibited by the terms  
25 of the trust fund agreement. The Auditor General shall notify  
26 the trustees of those funds of the estimated cost of the audit

1 to be incurred under the Illinois State Auditing Act for the  
2 fund. The trustees of those funds shall direct the State  
3 Comptroller and Treasurer to transfer the estimated amount to  
4 the Audit Expense Fund.

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

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

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

26 Beginning with fiscal year 1994 and during each fiscal year

1 thereafter, the Auditor General may direct the State  
2 Comptroller and Treasurer to transfer moneys from funds  
3 authorized by the General Assembly for that fund. In the event  
4 funds, including federal and State trust funds but excluding  
5 the General Revenue Fund, are transferred, during fiscal year  
6 1994 and during each fiscal year thereafter, in excess of the  
7 amount to pay actual costs attributable to audits, studies, and  
8 investigations as permitted or required by the Illinois State  
9 Auditing Act or specific action of the General Assembly, the  
10 Auditor General shall, on September 30, or as soon thereafter  
11 as is practicable, direct the State Comptroller and Treasurer  
12 to transfer the excess amount back to the fund from which it  
13 was originally transferred.

14 (Source: P.A. 99-38, eff. 7-14-15; 99-523, eff. 6-30-16;  
15 100-23, eff. 7-6-17.)

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