



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3297

Introduced 2/19/2021, by Rep. Sam Yingling

SYNOPSIS AS INTRODUCED:

55 ILCS 5/6-31014 new

Amends the County Auditing Law of the Counties Code. Provides that a county board must notify all county elected officials elected in or after November 2020 and newly elected countywide officials of the option for an auditor to conduct a transitional audit at the county's expense. Provides that an elected county auditor shall conduct the audit upon the request of such an official or, in a county that does not have an elected county auditor, the official may hire a qualified auditing firm. Provides that the transitional audit shall examine funds expended by the official for whom the elected official was or is taking over and report if the expended funds were consistent with the county board's financial allocations to that official. Limits home rule powers.

LRB102 15965 AWJ 21335 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

1 AN ACT concerning local government.

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

4 Section 5. The Counties Code is amended by adding Section
5 6-31014 as follows:

6 (55 ILCS 5/6-31014 new)

7 Sec. 6-31014. Transitional audits.

8 (a) A county board must notify all county elected
9 officials elected in or after November 2020 and newly elected
10 countywide officials of the option for an auditor to conduct a
11 transitional audit at the county's expense. An elected county
12 auditor shall conduct the audit upon the request of such an
13 official. In a county that does not have an elected county
14 auditor, the official may hire a qualified auditing firm. The
15 county board shall pay all costs associated with an audit. The
16 transitional audit shall examine funds expended by the
17 official for whom the elected official is or was taking over
18 and report if the expended funds were consistent with the
19 county board's financial allocations to that official.

20 (b) A home rule county shall not regulate transitional
21 audits in a manner inconsistent with this Section. This
22 Section is a limitation under subsection (i) of Section 6 of
23 Article VII of the Illinois Constitution on the concurrent

1 exercise by home rule units of powers and functions exercised
2 by the State.