

1 AN ACT concerning accounting.

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

4 Section 5. The State Employees Group Insurance Act of
5 1971 is amended by changing Section 3 as follows:

6 (5 ILCS 375/3) (from Ch. 127, par. 523)

7 Sec. 3. Definitions. Unless the context otherwise
8 requires, the following words and phrases as used in this Act
9 shall have the following meanings. The Department may define
10 these and other words and phrases separately for the purpose
11 of implementing specific programs providing benefits under
12 this Act.

13 (a) "Administrative service organization" means any
14 person, firm or corporation experienced in the handling of
15 claims which is fully qualified, financially sound and
16 capable of meeting the service requirements of a contract of
17 administration executed with the Department.

18 (b) "Annuitant" means (1) an employee who retires, or
19 has retired, on or after January 1, 1966 on an immediate
20 annuity under the provisions of Articles 2, 14, 15 (including
21 an employee who has retired under the optional retirement
22 program established under Section 15-158.2), paragraphs (2),
23 (3), or (5) of Section 16-106, or Article 18 of the Illinois
24 Pension Code; (2) any person who was receiving group
25 insurance coverage under this Act as of March 31, 1978 by
26 reason of his status as an annuitant, even though the annuity
27 in relation to which such coverage was provided is a
28 proportional annuity based on less than the minimum period of
29 service required for a retirement annuity in the system
30 involved; (3) any person not otherwise covered by this Act
31 who has retired as a participating member under Article 2 of

1 the Illinois Pension Code but is ineligible for the
2 retirement annuity under Section 2-119 of the Illinois
3 Pension Code; (4) the spouse of any person who is receiving a
4 retirement annuity under Article 18 of the Illinois Pension
5 Code and who is covered under a group health insurance
6 program sponsored by a governmental employer other than the
7 State of Illinois and who has irrevocably elected to waive
8 his or her coverage under this Act and to have his or her
9 spouse considered as the "annuitant" under this Act and not
10 as a "dependent"; or (5) an employee who retires, or has
11 retired, from a qualified position, as determined according
12 to rules promulgated by the Director, under a qualified local
13 government or a qualified rehabilitation facility or a
14 qualified domestic violence shelter or service. (For
15 definition of "retired employee", see (p) post).

16 (b-5) "New SERS annuitant" means a person who, on or
17 after January 1, 1998, becomes an annuitant, as defined in
18 subsection (b), by virtue of beginning to receive a
19 retirement annuity under Article 14 of the Illinois Pension
20 Code, and is eligible to participate in the basic program of
21 group health benefits provided for annuitants under this Act.

22 (b-6) "New SURS annuitant" means a person who (1) on or
23 after January 1, 1998, becomes an annuitant, as defined in
24 subsection (b), by virtue of beginning to receive a
25 retirement annuity under Article 15 of the Illinois Pension
26 Code, (2) has not made the election authorized under Section
27 15-135.1 of the Illinois Pension Code, and (3) is eligible to
28 participate in the basic program of group health benefits
29 provided for annuitants under this Act.

30 (b-7) "New TRS State annuitant" means a person who, on
31 or after July 1, 1998, becomes an annuitant, as defined in
32 subsection (b), by virtue of beginning to receive a
33 retirement annuity under Article 16 of the Illinois Pension
34 Code based on service as a teacher as defined in paragraph

1 (2), (3), or (5) of Section 16-106 of that Code, and is
2 eligible to participate in the basic program of group health
3 benefits provided for annuitants under this Act.

4 (c) "Carrier" means (1) an insurance company, a
5 corporation organized under the Limited Health Service
6 Organization Act or the Voluntary Health Services Plan Act, a
7 partnership, or other nongovernmental organization, which is
8 authorized to do group life or group health insurance
9 business in Illinois, or (2) the State of Illinois as a
10 self-insurer.

11 (d) "Compensation" means salary or wages payable on a
12 regular payroll by the State Treasurer on a warrant of the
13 State Comptroller out of any State, trust or federal fund, or
14 by the Governor of the State through a disbursing officer of
15 the State out of a trust or out of federal funds, or by any
16 Department out of State, trust, federal or other funds held
17 by the State Treasurer or the Department, to any person for
18 personal services currently performed, and ordinary or
19 accidental disability benefits under Articles 2, 14, 15
20 (including ordinary or accidental disability benefits under
21 the optional retirement program established under Section
22 15-158.2), paragraphs (2), (3), or (5) of Section 16-106, or
23 Article 18 of the Illinois Pension Code, for disability
24 incurred after January 1, 1966, or benefits payable under the
25 Workers' Compensation or Occupational Diseases Act or
26 benefits payable under a sick pay plan established in
27 accordance with Section 36 of the State Finance Act.

28 "Compensation" also means salary or wages paid to an employee
29 of any qualified local government or qualified rehabilitation
30 facility or a qualified domestic violence shelter or service.

31 (e) "Commission" means the State Employees Group
32 Insurance Advisory Commission authorized by this Act.
33 Commencing July 1, 1984, "Commission" as used in this Act
34 means the Illinois Economic and Fiscal Commission as

1 established by the Legislative Commission Reorganization Act
2 of 1984.

3 (f) "Contributory", when referred to as contributory
4 coverage, shall mean optional coverages or benefits elected
5 by the member toward the cost of which such member makes
6 contribution, or which are funded in whole or in part through
7 the acceptance of a reduction in earnings or the foregoing of
8 an increase in earnings by an employee, as distinguished from
9 noncontributory coverage or benefits which are paid entirely
10 by the State of Illinois without reduction of the member's
11 salary.

12 (g) "Department" means any department, institution,
13 board, commission, officer, court or any agency of the State
14 government receiving appropriations and having power to
15 certify payrolls to the Comptroller authorizing payments of
16 salary and wages against such appropriations as are made by
17 the General Assembly from any State fund, or against trust
18 funds held by the State Treasurer and includes boards of
19 trustees of the retirement systems created by Articles 2, 14,
20 15, 16 and 18 of the Illinois Pension Code. "Department"
21 also includes the Illinois Comprehensive Health Insurance
22 Board, the Board of Accountancy Examiners established under
23 the Illinois Public Accounting Act, and the Illinois Finance
24 Authority.

25 (h) "Dependent", when the term is used in the context of
26 the health and life plan, means a member's spouse and any
27 unmarried child (1) from birth to age 19 including an adopted
28 child, a child who lives with the member from the time of the
29 filing of a petition for adoption until entry of an order of
30 adoption, a stepchild or recognized child who lives with the
31 member in a parent-child relationship, or a child who lives
32 with the member if such member is a court appointed guardian
33 of the child, or (2) age 19 to 23 enrolled as a full-time
34 student in any accredited school, financially dependent upon

1 the member, and eligible to be claimed as a dependent for
2 income tax purposes, or (3) age 19 or over who is mentally or
3 physically handicapped. For the health plan only, the term
4 "dependent" also includes any person enrolled prior to the
5 effective date of this Section who is dependent upon the
6 member to the extent that the member may claim such person as
7 a dependent for income tax deduction purposes; no other such
8 person may be enrolled. For the health plan only, the term
9 "dependent" also includes any person who has received after
10 June 30, 2000 an organ transplant and who is financially
11 dependent upon the member and eligible to be claimed as a
12 dependent for income tax purposes.

13 (i) "Director" means the Director of the Illinois
14 Department of Central Management Services.

15 (j) "Eligibility period" means the period of time a
16 member has to elect enrollment in programs or to select
17 benefits without regard to age, sex or health.

18 (k) "Employee" means and includes each officer or
19 employee in the service of a department who (1) receives his
20 compensation for service rendered to the department on a
21 warrant issued pursuant to a payroll certified by a
22 department or on a warrant or check issued and drawn by a
23 department upon a trust, federal or other fund or on a
24 warrant issued pursuant to a payroll certified by an elected
25 or duly appointed officer of the State or who receives
26 payment of the performance of personal services on a warrant
27 issued pursuant to a payroll certified by a Department and
28 drawn by the Comptroller upon the State Treasurer against
29 appropriations made by the General Assembly from any fund or
30 against trust funds held by the State Treasurer, and (2) is
31 employed full-time or part-time in a position normally
32 requiring actual performance of duty during not less than 1/2
33 of a normal work period, as established by the Director in
34 cooperation with each department, except that persons elected

1 by popular vote will be considered employees during the
2 entire term for which they are elected regardless of hours
3 devoted to the service of the State, and (3) except that
4 "employee" does not include any person who is not eligible by
5 reason of such person's employment to participate in one of
6 the State retirement systems under Articles 2, 14, 15 (either
7 the regular Article 15 system or the optional retirement
8 program established under Section 15-158.2) or 18, or under
9 paragraph (2), (3), or (5) of Section 16-106, of the Illinois
10 Pension Code, but such term does include persons who are
11 employed during the 6 month qualifying period under Article
12 14 of the Illinois Pension Code. Such term also includes any
13 person who (1) after January 1, 1966, is receiving ordinary
14 or accidental disability benefits under Articles 2, 14, 15
15 (including ordinary or accidental disability benefits under
16 the optional retirement program established under Section
17 15-158.2), paragraphs (2), (3), or (5) of Section 16-106, or
18 Article 18 of the Illinois Pension Code, for disability
19 incurred after January 1, 1966, (2) receives total permanent
20 or total temporary disability under the Workers' Compensation
21 Act or Occupational Disease Act as a result of injuries
22 sustained or illness contracted in the course of employment
23 with the State of Illinois, or (3) is not otherwise covered
24 under this Act and has retired as a participating member
25 under Article 2 of the Illinois Pension Code but is
26 ineligible for the retirement annuity under Section 2-119 of
27 the Illinois Pension Code. However, a person who satisfies
28 the criteria of the foregoing definition of "employee" except
29 that such person is made ineligible to participate in the
30 State Universities Retirement System by clause (4) of
31 subsection (a) of Section 15-107 of the Illinois Pension Code
32 is also an "employee" for the purposes of this Act.
33 "Employee" also includes any person receiving or eligible for
34 benefits under a sick pay plan established in accordance with

1 Section 36 of the State Finance Act. "Employee" also includes
2 each officer or employee in the service of a qualified local
3 government, including persons appointed as trustees of
4 sanitary districts regardless of hours devoted to the service
5 of the sanitary district, and each employee in the service of
6 a qualified rehabilitation facility and each full-time
7 employee in the service of a qualified domestic violence
8 shelter or service, as determined according to rules
9 promulgated by the Director.

10 (l) "Member" means an employee, annuitant, retired
11 employee or survivor.

12 (m) "Optional coverages or benefits" means those
13 coverages or benefits available to the member on his or her
14 voluntary election, and at his or her own expense.

15 (n) "Program" means the group life insurance, health
16 benefits and other employee benefits designed and contracted
17 for by the Director under this Act.

18 (o) "Health plan" means a health benefits program
19 offered by the State of Illinois for persons eligible for the
20 plan.

21 (p) "Retired employee" means any person who would be an
22 annuitant as that term is defined herein but for the fact
23 that such person retired prior to January 1, 1966. Such term
24 also includes any person formerly employed by the University
25 of Illinois in the Cooperative Extension Service who would be
26 an annuitant but for the fact that such person was made
27 ineligible to participate in the State Universities
28 Retirement System by clause (4) of subsection (a) of Section
29 15-107 of the Illinois Pension Code.

30 (q) "Survivor" means a person receiving an annuity as a
31 survivor of an employee or of an annuitant. "Survivor" also
32 includes: (1) the surviving dependent of a person who
33 satisfies the definition of "employee" except that such
34 person is made ineligible to participate in the State

1 Universities Retirement System by clause (4) of subsection
2 (a) of Section 15-107 of the Illinois Pension Code; and (2)
3 the surviving dependent of any person formerly employed by
4 the University of Illinois in the Cooperative Extension
5 Service who would be an annuitant except for the fact that
6 such person was made ineligible to participate in the State
7 Universities Retirement System by clause (4) of subsection
8 (a) of Section 15-107 of the Illinois Pension Code.

9 (q-5) "New SERS survivor" means a survivor, as defined
10 in subsection (q), whose annuity is paid under Article 14 of
11 the Illinois Pension Code and is based on the death of (i) an
12 employee whose death occurs on or after January 1, 1998, or
13 (ii) a new SERS annuitant as defined in subsection (b-5).

14 (q-6) "New SERS survivor" means a survivor, as defined
15 in subsection (q), whose annuity is paid under Article 15 of
16 the Illinois Pension Code and is based on the death of (i) an
17 employee whose death occurs on or after January 1, 1998, or
18 (ii) a new SERS annuitant as defined in subsection (b-6).

19 (q-7) "New TRS State survivor" means a survivor, as
20 defined in subsection (q), whose annuity is paid under
21 Article 16 of the Illinois Pension Code and is based on the
22 death of (i) an employee who is a teacher as defined in
23 paragraph (2), (3), or (5) of Section 16-106 of that Code and
24 whose death occurs on or after July 1, 1998, or (ii) a new
25 TRS State annuitant as defined in subsection (b-7).

26 (r) "Medical services" means the services provided
27 within the scope of their licenses by practitioners in all
28 categories licensed under the Medical Practice Act of 1987.

29 (s) "Unit of local government" means any county,
30 municipality, township, school district (including a
31 combination of school districts under the Intergovernmental
32 Cooperation Act), special district or other unit, designated
33 as a unit of local government by law, which exercises limited
34 governmental powers or powers in respect to limited

1 governmental subjects, any not-for-profit association with a
2 membership that primarily includes townships and township
3 officials, that has duties that include provision of research
4 service, dissemination of information, and other acts for the
5 purpose of improving township government, and that is funded
6 wholly or partly in accordance with Section 85-15 of the
7 Township Code; any not-for-profit corporation or association,
8 with a membership consisting primarily of municipalities,
9 that operates its own utility system, and provides research,
10 training, dissemination of information, or other acts to
11 promote cooperation between and among municipalities that
12 provide utility services and for the advancement of the goals
13 and purposes of its membership; the Southern Illinois
14 Collegiate Common Market, which is a consortium of higher
15 education institutions in Southern Illinois; and the Illinois
16 Association of Park Districts. "Qualified local government"
17 means a unit of local government approved by the Director and
18 participating in a program created under subsection (i) of
19 Section 10 of this Act.

20 (t) "Qualified rehabilitation facility" means any
21 not-for-profit organization that is accredited by the
22 Commission on Accreditation of Rehabilitation Facilities or
23 certified by the Department of Human Services (as successor
24 to the Department of Mental Health and Developmental
25 Disabilities) to provide services to persons with
26 disabilities and which receives funds from the State of
27 Illinois for providing those services, approved by the
28 Director and participating in a program created under
29 subsection (j) of Section 10 of this Act.

30 (u) "Qualified domestic violence shelter or service"
31 means any Illinois domestic violence shelter or service and
32 its administrative offices funded by the Department of Human
33 Services (as successor to the Illinois Department of Public
34 Aid), approved by the Director and participating in a program

1 created under subsection (k) of Section 10.

2 (v) "TRS benefit recipient" means a person who:

3 (1) is not a "member" as defined in this Section;
4 and

5 (2) is receiving a monthly benefit or retirement
6 annuity under Article 16 of the Illinois Pension Code;
7 and

8 (3) either (i) has at least 8 years of creditable
9 service under Article 16 of the Illinois Pension Code, or
10 (ii) was enrolled in the health insurance program offered
11 under that Article on January 1, 1996, or (iii) is the
12 survivor of a benefit recipient who had at least 8 years
13 of creditable service under Article 16 of the Illinois
14 Pension Code or was enrolled in the health insurance
15 program offered under that Article on the effective date
16 of this amendatory Act of 1995, or (iv) is a recipient or
17 survivor of a recipient of a disability benefit under
18 Article 16 of the Illinois Pension Code.

19 (w) "TRS dependent beneficiary" means a person who:

20 (1) is not a "member" or "dependent" as defined in
21 this Section; and

22 (2) is a TRS benefit recipient's: (A) spouse, (B)
23 dependent parent who is receiving at least half of his or
24 her support from the TRS benefit recipient, or (C)
25 unmarried natural or adopted child who is (i) under age
26 19, or (ii) enrolled as a full-time student in an
27 accredited school, financially dependent upon the TRS
28 benefit recipient, eligible to be claimed as a dependent
29 for income tax purposes, and either is under age 24 or
30 was, on January 1, 1996, participating as a dependent
31 beneficiary in the health insurance program offered under
32 Article 16 of the Illinois Pension Code, or (iii) age 19
33 or over who is mentally or physically handicapped.

34 (x) "Military leave with pay and benefits" refers to

1 individuals in basic training for reserves, special/advanced
2 training, annual training, emergency call up, or activation
3 by the President of the United States with approved pay and
4 benefits.

5 (y) "Military leave without pay and benefits" refers to
6 individuals who enlist for active duty in a regular component
7 of the U.S. Armed Forces or other duty not specified or
8 authorized under military leave with pay and benefits.

9 (z) "Community college benefit recipient" means a person
10 who:

11 (1) is not a "member" as defined in this Section;
12 and

13 (2) is receiving a monthly survivor's annuity or
14 retirement annuity under Article 15 of the Illinois
15 Pension Code; and

16 (3) either (i) was a full-time employee of a
17 community college district or an association of community
18 college boards created under the Public Community College
19 Act (other than an employee whose last employer under
20 Article 15 of the Illinois Pension Code was a community
21 college district subject to Article VII of the Public
22 Community College Act) and was eligible to participate in
23 a group health benefit plan as an employee during the
24 time of employment with a community college district
25 (other than a community college district subject to
26 Article VII of the Public Community College Act) or an
27 association of community college boards, or (ii) is the
28 survivor of a person described in item (i).

29 (aa) "Community college dependent beneficiary" means a
30 person who:

31 (1) is not a "member" or "dependent" as defined in
32 this Section; and

33 (2) is a community college benefit recipient's: (A)
34 spouse, (B) dependent parent who is receiving at least

1 half of his or her support from the community college
2 benefit recipient, or (C) unmarried natural or adopted
3 child who is (i) under age 19, or (ii) enrolled as a
4 full-time student in an accredited school, financially
5 dependent upon the community college benefit recipient,
6 eligible to be claimed as a dependent for income tax
7 purposes and under age 23, or (iii) age 19 or over and
8 mentally or physically handicapped.

9 (Source: P.A. 92-16, eff. 6-28-01; 92-186, eff. 1-1-02;
10 92-204, eff. 8-1-01; 92-651, eff. 7-11-02; 93-205, eff.
11 1-1-04.)

12 Section 10. The Illinois Pension Code is amended by
13 changing Section 15-106 as follows:

14 (40 ILCS 5/15-106) (from Ch. 108 1/2, par. 15-106)

15 Sec. 15-106. Employer. "Employer": The University of
16 Illinois, Southern Illinois University, Chicago State
17 University, Eastern Illinois University, Governors State
18 University, Illinois State University, Northeastern Illinois
19 University, Northern Illinois University, Western Illinois
20 University, the State Board of Higher Education, the Illinois
21 Mathematics and Science Academy, the State Geological Survey
22 Division of the Department of Natural Resources, the State
23 Natural History Survey Division of the Department of Natural
24 Resources, the State Water Survey Division of the Department
25 of Natural Resources, the Waste Management and Research
26 Center of the Department of Natural Resources, the University
27 Civil Service Merit Board, the Board of Trustees of the State
28 Universities Retirement System, the Illinois Community
29 College Board, community college boards, any association of
30 community college boards organized under Section 3-55 of the
31 Public Community College Act, the Board of Accountancy
32 Examiners established under the Illinois Public Accounting

1 Act, and, only during the period for which employer
 2 contributions required under Section 15-155 are paid, the
 3 following organizations: the alumni associations, the
 4 foundations and the athletic associations which are
 5 affiliated with the universities and colleges included in
 6 this Section as employers. A department as defined in
 7 Section 14-103.04 is an employer for any person appointed by
 8 the Governor under the Civil Administrative Code of Illinois
 9 who is a participating employee as defined in Section 15-109.
 10 The cities of Champaign and Urbana shall be considered
 11 employers, but only during the period for which contributions
 12 are required to be made under subsection (b-1) of Section
 13 15-155 and only with respect to individuals described in
 14 subsection (h) of Section 15-107.

15 (Source: P.A. 89-4, eff. 1-1-96; 89-445, eff. 2-7-96; 90-490,
 16 eff. 8-17-97; 90-511, eff. 8-22-97; 90-576, eff. 3-31-98;
 17 90-655, eff. 7-30-98.)

18 Section 15. The Illinois Public Accounting Act is
 19 amended by changing Sections 0.03, 2, 3, 20.1, and 32 as
 20 follows:

- 21 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)
 22 (Section scheduled to be repealed on January 1, 2014)
 23 (Text of Section before amendment by P.A. 92-457)
- 24 Sec. 0.03. Definitions. As used in this Act, unless the
 25 context otherwise requires:
- 26 (a) "Certified Public Accountant" means any person who
 27 has been issued a certificate as a certified public
 28 accountant from the University of Illinois.
- 29 (b) "Public Accountant" means any person licensed under
 30 this Act.
- 31 (c) "Department" means the Department of Professional
 32 Regulation.

1 (d) "Director" means the Director of Professional
2 Regulation.

3 (e) "Committee" means the Illinois Public Accountants
4 Registration Committee appointed by the Director.

5 (f) "License", "licensee" and "licensure" refers to the
6 authorization to practice under the provisions of this Act.

7 (g) "Peer review program" means a study, appraisal, or
8 review of one or more aspects of the professional work of a
9 person or firm certified or licensed under this Act,
10 including quality review, peer review, practice monitoring,
11 quality assurance, and similar programs undertaken
12 voluntarily or in response to membership requirements in a
13 professional organization, or as a prerequisite to the
14 providing of professional services under government
15 requirements, or any similar internal review or inspection
16 that is required by professional standards.

17 (h) "Review committee" means any person or persons
18 conducting, reviewing, administering, or supervising a peer
19 review program.

20 (i) "University" means the University of Illinois.

21 (j) "Board" means the Board of Accountancy Examiners
22 established under Section 2.

23 (Source: P.A. 88-36.)

24 (Text of Section after amendment by P.A. 92-457)

25 Sec. 0.03. Definitions. As used in this Act, unless the
26 context otherwise requires:

27 (a) "Certified Public Accountant" means any person who
28 has been issued a certificate as a certified public
29 accountant from the Board of Accountancy Examiners.

30 (b) "Licensed Certified Public Accountant" means any
31 person licensed under this Act.

32 (c) (Blank).

33 (d) (Blank).

34 (e) (Blank).

1 (f) "License", "licensee" and "licensure" refers to the
2 authorization to practice under the provisions of this Act.

3 (g) "Peer review program" means a study, appraisal, or
4 review of one or more aspects of the professional work of a
5 person or firm certified or licensed under this Act,
6 including quality review, peer review, practice monitoring,
7 quality assurance, and similar programs undertaken
8 voluntarily or in response to membership requirements in a
9 professional organization, or as a prerequisite to the
10 providing of professional services under government
11 requirements, or any similar internal review or inspection
12 that is required by professional standards.

13 (h) "Review committee" means any person or persons
14 conducting, reviewing, administering, or supervising a peer
15 review program.

16 (i) "University" means the University of Illinois.

17 (j) "Board" means the Board of Accountancy Examiners
18 established under Section 2.

19 (Source: P.A. 92-457, eff. 7-1-04.)

20 (225 ILCS 450/2) (from Ch. 111, par. 5502)

21 (Section scheduled to be repealed on January 1, 2014)

22 (Text of Section before amendment by P.A. 92-457)

23 Sec. 2. Examinations. The University shall appoint a
24 Board of Accountancy Examiners that shall determine the
25 qualifications of persons applying for certificates and shall
26 make rules for and arrange for the conduct of examinations
27 for determining the qualifications.

28 The Board shall consist of 9 members examiners, at least
29 7 of whom shall be certified public accountants in this State
30 who have been residents of this State for at least 5 years
31 immediately preceding their appointment. One shall be either
32 an accountant of the grade herein described or an attorney
33 licensed and residing in this State and one shall be a

1 certified public accountant who is an active or retired
2 educator residing in this State. The term of office of each
3 member examiner shall be 3 years, except that upon the
4 enactment of this amendatory Act of 1993, those members
5 currently serving on the Board shall continue to serve the
6 duration of their terms, one additional member examiner shall
7 be appointed for a term of one year and, one additional
8 member examiner for a term of 2 years, ~~and 2 additional~~
9 ~~examiners for a term of 3 years~~. As the term of each member
10 examiner expires, the appointment shall be filled for a term
11 of 3 years from the date of expiration. Any Board member who
12 has served as a member for 6 consecutive years shall not be
13 eligible for reappointment until 2 years after the end of the
14 term in which the sixth consecutive year of service occurred.

15 The Board shall have an audit of its books and accounts
16 made at least once a year by a licensed certified public
17 accountant. The cost of the audit shall be considered an
18 expense of the Board. A copy of the audit shall be filed
19 with the Auditor General.

20 Information regarding educational requirements, the
21 application process, the examination, and fees shall be
22 available on the the Board's Internet web site as well as in
23 printed documents available from the Board's office. The
24 ~~time---and---place--of--holding--the--examinations--shall--be~~
25 ~~determined-by-the-Board-and-shall-be-duly-advertised--by--the~~
26 ~~Board.~~

27 The examination shall test the applicant's knowledge of
28 accounting, auditing, and other related subjects, if any, as
29 the Board may deem advisable. Prior to implementation of a
30 computer-based examination, a candidate must be examined in
31 all subjects except that a candidate who has passed in 2 or
32 more subjects and who attained a minimum grade in each
33 subject failed as may be established by Board regulations
34 shall have the right to be re-examined in the remaining

1 subjects at one or more of the next 6 succeeding
2 examinations. Upon implementation of a computer-based
3 examination, a candidate shall be required to pass all
4 sections of the examination in order to qualify for a
5 certificate. A candidate may take the required test sections
6 individually and in any order, as long as the examination is
7 taken within a timeframe established by Board rule.

8 The Board may in certain cases waive or defer any of the
9 requirements of this Section regarding the circumstances in
10 which the various Sections of the examination must be passed
11 upon a showing that, by reasons of circumstances beyond the
12 applicant's control, the applicant was unable to meet the
13 requirement.

14 Applicants may also be required to pass an examination on
15 the rules of professional conduct, as determined by Board
16 rule to be appropriate.

17 The examinations shall be given at least twice a year.

18 Any application, document or other information filed by
19 or concerning an applicant and any examination grades of an
20 applicant shall be deemed confidential and shall not be
21 disclosed to anyone without the prior written permission of
22 the applicant, except that it is hereby deemed in the public
23 interest that the names and addresses only of all applicants
24 shall be a public record and be released as public
25 information. Nothing herein shall prevent the Board from
26 making public announcement of the names of persons receiving
27 certificates under this Act.

28 The Board shall adopt all necessary and reasonable rules
29 and regulations, employ staff, enter into contracts, and take
30 such other actions as may be necessary for the effective
31 administration of the Sections of this Act for which it is
32 charged with administering. Without limiting the foregoing,
33 the Board shall adopt and prescribe rules and regulations for
34 a fair and wholly and impartial method of determining the

1 qualifications of applicants for examination and for a fair
2 and wholly and impartial method of examination of persons
3 under Section 2 and may establish rules for subjects
4 conditioned and for the transfer of credits from other
5 jurisdictions with respect to subjects passed.

6 (Source: P.A. 88-36.)

7 (Text of Section after amendment by P.A. 92-457)

8 Sec. 2. Examinations. The Governor shall appoint a Board
9 of Accountancy Examiners that shall determine the
10 qualifications of persons applying for certificates and shall
11 make rules for and arrange for the conduct of examinations
12 for determining the qualifications. The Board shall consist
13 of not less than 9 nor more than 11 members examiners, as
14 determined by Board rule, including 2 public members. The
15 remainder shall be certified public accountants in this State
16 who have been residents of this State for at least 5 years
17 immediately preceding their appointment, except that one
18 shall be either a certified public accountant of the grade
19 herein described or an attorney licensed and residing in this
20 State and one shall be a certified public accountant who is
21 an active or retired educator residing in this State. The
22 term of office of each member examiner shall be 3 years,
23 except that upon the enactment of this amendatory Act of the
24 92nd General Assembly, those members currently serving on the
25 Board shall continue to serve the duration of their terms,
26 one additional member examiner shall be appointed for a term
27 of one year and, one additional member examiner for a term of
28 2 years, ~~--and any additional examiners for terms of 3 years.~~
29 As the term of each member examiner expires, the appointment
30 shall be filled for a term of 3 years from the date of
31 expiration. Any Board member who has served as a member for
32 6 consecutive years shall not be eligible for reappointment
33 until 2 years after the end of the term in which the sixth
34 consecutive year of service occurred, except that members of

1 the Board serving on the effective date of this Section shall
2 be eligible for appointment to one additional 3-year term.
3 Where the expiration of any member's term shall result in
4 less than 9 ~~11~~ members then serving on the Board, the member
5 shall continue to serve until his or her successor is
6 appointed and has qualified. The Governor may terminate the
7 term of any member of the Board at any time for cause.

8 The Board shall have an audit of its books and accounts
9 made at least once a year by a licensed certified public
10 accountant. The cost of the audit shall be considered an
11 expense of the Board. A copy of the audit shall be filed
12 with the Auditor General.

13 Information regarding educational requirements, the
14 application process, the examination, and fees shall be
15 available on the Board's Internet Web site as well as in
16 printed documents available from the Board's office. The-time
17 and-place-of-holding-the-examinations-shall-be-determined--by
18 the-Board-and-shall-be-duly-advertised-by-the-Board-

19 The examination shall test the applicant's knowledge of
20 accounting, auditing, and other related subjects, if any, as
21 the Board may deem advisable. Prior to implementation of a
22 computer-based examination, a candidate must be examined in
23 all subjects except that a candidate who has passed in 2 or
24 more subjects and who attained a minimum grade in each
25 subject failed as may be established by Board regulations
26 shall have the right to be re-examined in the remaining
27 subjects at one or more of the next 6 succeeding
28 examinations. Upon implementation of a computer-based
29 examination, a candidate shall be required to pass all
30 sections of the examination in order to qualify for a
31 certificate. A candidate may take the required test sections
32 individually and in any order, as long as the examination is
33 taken within a timeframe established by Board rule.

34 The Board may in certain cases waive or defer any of the

1 requirements of this Section regarding the circumstances in
2 which the various Sections of the examination must be passed
3 upon a showing that, by reasons of circumstances beyond the
4 applicant's control, the applicant was unable to meet the
5 requirement.

6 Applicants may also be required to pass an examination on
7 the rules of professional conduct, as determined by Board
8 rule to be appropriate.

9 The examinations shall be given at least twice a year.

10 Any application, document or other information filed by
11 or concerning an applicant and any examination grades of an
12 applicant shall be deemed confidential and shall not be
13 disclosed to anyone without the prior written permission of
14 the applicant, except that it is hereby deemed in the public
15 interest that the names and addresses only of all applicants
16 shall be a public record and be released as public
17 information. Nothing herein shall prevent the Board from
18 making public announcement of the names of persons receiving
19 certificates under this Act.

20 The Board shall adopt all necessary and reasonable rules
21 and regulations, employ staff, enter into contracts, and take
22 such other actions as may be necessary for the effective
23 administration of this Act. Without limiting the foregoing,
24 the Board shall adopt and prescribe rules and regulations for
25 a fair and wholly and impartial method of determining the
26 qualifications of applicants for examination and for a fair
27 and wholly and impartial method of examination of persons
28 under Section 2 and may establish rules for subjects
29 conditioned and for the transfer of credits from other
30 jurisdictions with respect to subjects passed.

31 (Source: P.A. 92-457, eff. 7-1-04.)

32 (225 ILCS 450/3) (from Ch. 111, par. 5504)

33 (Section scheduled to be repealed on January 1, 2014)

1 (Text of Section before amendment by P.A. 92-457)

2 Sec. 3. Qualifications of applicants. To be admitted to
3 take the examination given before January 1, 2001, for the
4 purpose of determining the qualifications of applicants for
5 certificates as certified public accountants under this Act,
6 the applicants shall be required to present proof of the
7 successful completion of 120 college or university semester
8 hours of study or their equivalent from a school or schools
9 acceptable to the Board. Of the 120 semester hours, at least
10 27 semester hours shall be in the study of accounting,
11 auditing and business law, provided that of the 27 hours not
12 more than 6 shall be in business law. To be admitted to take
13 the examination after the year 2000, for the purpose of
14 determining the qualifications of applicants for certificates
15 as certified public accountants under this Act, the
16 applicants shall be required to present proof of the
17 successful completion of 150 college or university semester
18 hours of study or other credit-hour ~~their~~ equivalent, to
19 include a baccalaureate or higher degree conferred by a
20 college or university acceptable to the Board of Accountancy
21 ~~Examiners~~, the total educational program to include an
22 accounting concentration or equivalent as determined by Board
23 rules to be appropriate. In adopting those rules, the Board
24 shall consider, among other things, any impediments to the
25 interstate practice of public accounting that may result from
26 differences in the requirements in other states.

27 Candidates who have taken the examination at least once
28 before January 1, 2001, may take the examination under the
29 qualifications in effect when they first took the
30 examination.

31 (Source: P.A. 87-726; 88-36.)

32 (Text of Section after amendment by P.A. 92-457)

33 Sec. 3. Qualifications of applicants. To be admitted to
34 take the examination after the year 2000, for the purpose of

1 determining the qualifications of applicants for certificates
2 as certified public accountants under this Act, the
3 applicants shall be required to present proof of the
4 successful completion of 150 college or university semester
5 hours of study or other credit-hour their equivalent, to
6 include a baccalaureate or higher degree conferred by a
7 college or university acceptable to the Board of Accountancy
8 ~~Examiners~~, the total educational program to include an
9 accounting concentration or equivalent as determined by Board
10 rules to be appropriate. In adopting those rules, the Board
11 shall consider, among other things, any impediments to the
12 interstate practice of public accounting that may result from
13 differences in the requirements in other states.

14 Candidates who have taken the examination at least once
15 before January 1, 2001, may take the examination under the
16 qualifications in effect when they first took the
17 examination.

18 (Source: P.A. 92-457, eff. 7-1-04.)

19 (225 ILCS 450/32) (from Ch. 111, par. 5537)

20 (Section scheduled to be repealed on January 1, 2014)

21 Sec. 32. (a) This subsection (a) applies only until
22 July 1, 2004.

23 All moneys received by the Department of Professional
24 Regulation under this Act shall be deposited into the
25 Registered Certified Public Accountants' Administration and
26 Disciplinary Fund, which is hereby created as a special fund
27 in the State Treasury. The funds in the account shall be
28 used by the Department or the Board, as appropriated,
29 exclusively for expenses of the Department of Professional
30 Regulation, the Public Accountants' Registration Committee,
31 or the Board in the administration of this Act.

32 Moneys in the Registered Certified Public Accountants'
33 Administration and Disciplinary Fund may be invested and

1 reinvested, with all earnings received from the investments
2 to be deposited into the Registered Certified Public
3 Accountants' Administration and Disciplinary Fund.

4 Moneys from the Fund may also be used for direct and
5 allocable indirect costs related to the public purposes of
6 the Department of Professional Regulation or the Board.
7 Moneys in the Fund may be transferred to the Professions
8 Indirect Cost Fund as authorized by Section 2105-300 of the
9 Department of Professional Regulation Law (20 ILCS
10 2105/2105-300).

11 (b) This subsection (b) applies beginning July 1, 2004.

12 The Board shall establish and maintain a fund called the
13 Examination Fund, which shall consist of and in which there
14 shall be deposited (i) fees received or charges made by the
15 Board for the CPA or other examinations and (ii) fees
16 received or charges made by the Board relating to the
17 issuance of CPA certificates. Any money available in the
18 Examination Fund may be used for the payment of the costs
19 related to the examinations offered pursuant to this Act and
20 to the issuance of certificates as Certified Public
21 Accountants. Any money determined by the Board to be in
22 excess of the amount determined to be needed for the future
23 costs of the examinations may be transferred to the General
24 Accounting Fund.

25 The Board shall establish and maintain a fund called the
26 General Accounting Fund, which shall consist of and in which
27 there shall be deposited (i) fees received or charges made by
28 the Board for issuing, renewing, disciplining, or restoring
29 licenses, (ii) fees received or charges made by the Board
30 relating to the registration of continuing education
31 sponsors, and (iii) any money transferred to from any other
32 fund or made available by the State for the purpose of the
33 General Accounting Fund or for the operating expenses of the
34 Board. Any money available in the General Fund may be used

1 for the payment of the expenses of the Board other than those
2 paid from the Examination Fund.

3 No amount may be expended for the Board's expenses in any
4 year out of the General Accounting Fund or Examination Fund
5 or from any account in those funds in excess of the amount
6 provided for the Board's operating expenses by the annual
7 budget for that year or any amendment of the annual budget in
8 effect at the time of the payment or expenditure for
9 operating expenses.

10 The Board may establish any accounts in the Examination
11 Fund or the General Accounting Fund that are, in its
12 discretion, necessary, desirable, or convenient to further
13 the accomplishments of the Board under this Act. All--moneys
14 received--by-the-Board-under-this-Act-shall-be-deposited-into
15 the-Registered-Certified-Public--Accountants'-Administration
16 and--Disciplinary-Fund,--a-special-fund-in-the-State-treasury.
17 The-moneys-in-the--Fund--shall--be--used--by--the--Board,--as
18 appropriated,--exclusively--for-expenses-of-the-Department-of
19 Professional-Regulation-and-the-Board-in--the--administration
20 of-this-Act.

21 Moneys--in--the--Registered-Certified-Public-Accountants'-
22 Administration-and-Disciplinary--Fund--may--be--invested--and
23 reinvested,--with--all-earnings-received-from-the-investments
24 to--be--deposited--into--the--Registered--Certified--Public
25 Accountants'-Administration-and-Disciplinary-Fund.

26 (Source: P.A. 91-239, eff. 1-1-00; 92-457, eff. 8-21-01.)

27 Section 95. No acceleration or delay. Where this Act
28 makes changes in a statute that is represented in this Act by
29 text that is not yet or no longer in effect (for example, a
30 Section represented by multiple versions), the use of that
31 text does not accelerate or delay the taking effect of (i)
32 the changes made by this Act or (ii) provisions derived from
33 any other Public Act.

1 Section 97. Severability. The provisions of this Act
2 are severable under Section 1.31 of the Statute on Statutes.

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