



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB0185**

Introduced 1/12/2005, by Rep. Lou Lang

**SYNOPSIS AS INTRODUCED:**

30 ILCS 5/3-2

from Ch. 15, par. 303-2

Amends the Illinois State Auditing Act. Requires that the Auditor General's audits of certain mental health and developmental disabilities facilities under the jurisdiction of the Department of Human Services include their records concerning reports of suspected abuse of facility staff by facility residents or patients.

LRB094 05627 JAM 35676 b

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 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 general direction and supervision of the financial audit  
15 program may be delegated only to an individual who is a  
16 Certified Public Accountant and a payroll employee of the  
17 Office of the Auditor General. In the conduct of financial  
18 audits, compliance audits, and other attestation engagements,  
19 the Auditor General may inquire into and report upon matters  
20 properly within the scope of a performance audit, provided that  
21 such inquiry shall be limited to matters arising during the  
22 ordinary course of the financial audit.

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

28 Simultaneously with the biennial compliance audit of the  
29 Department of Human Services, the Auditor General shall conduct  
30 a program audit of each facility under the jurisdiction of that  
31 Department that is described in Section 4 of the Mental Health  
32 and Developmental Disabilities Administrative Act. The program

1 audit shall include an examination of the records of each  
2 facility concerning (i) reports of suspected abuse or neglect  
3 of any patient or resident of the facility and (ii) reports of  
4 suspected abuse of facility staff by patients or residents. The  
5 Auditor General shall report the findings of the program audit  
6 to the Governor and the General Assembly, including findings  
7 concerning patterns or trends relating to (i) abuse or neglect  
8 of facility patients and residents or (ii) abuse of facility  
9 staff. However, for any year for which the Inspector General  
10 submits a report to the Governor and General Assembly as  
11 required under Section 6.7 of the Abused and Neglected Long  
12 Term Care Facility Residents Reporting Act, the Auditor General  
13 need not conduct the program audit otherwise required under  
14 this paragraph.

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

19 (a) require the Auditor General to examine and report  
20 upon specific management efficiencies or cost  
21 effectiveness proposals specified therein;

22 (b) in the case of a program audit, set forth specific  
23 program objectives, responsibilities or duties or may  
24 specify the program performance standards or program  
25 evaluation standards to be the basis of the program audit;

26 (c) be directed at particular procedures or functions  
27 established by statute, by administrative regulation or by  
28 precedent; and

29 (d) require the Auditor General to examine and report  
30 upon specific proposals relating to state programs  
31 specified in the resolution.

32 The Commission may by resolution clarify, further direct,  
33 or limit the scope of any audit directed by a resolution of the  
34 House or Senate, provided that any such action by the  
35 Commission must be consistent with the terms of the directing  
36 resolution.

1 (Source: P.A. 93-630, eff. 12-23-03.)