

## 95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 SB1540

Introduced 2/9/2007, by Sen. Gary G. Dahl - Pamela J. Althoff - John J. Millner - Dale A. Righter - Christine Radogno, et al.

## SYNOPSIS AS INTRODUCED:

30 ILCS 5/2-15 new

Amends the Illinois State Auditing Act. Provides for the establishment and operation within the Office of the Auditor General of an Appropriations Earmark Unit to conduct performance audits of earmarked appropriations that were not included as a separate line item in the Governor's proposed annual State budget. Requires operation of a telephone hot line to receive anonymous suggestions for audits of grant programs and earmarked appropriations. Requires the audits to be public records and filed with the Legislative Audit Commission. Requires a majority vote of the Commission in order to direct the Auditor General to cease conducting an audit. Effective July 1, 2007.

LRB095 10928 JAM 31217 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning finance.

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

- Section 5. The Illinois State Auditing Act is amended by adding Section 2-15 as follows:
- 6 (30 ILCS 5/2-15 new)
- 7 Sec. 2-15. Appropriation Earmarks Unit.
- 8 (a) As used in this Section:
- 9 "Earmarked appropriation" means an appropriation for a
- grant or distribution to a specific unit of local government,
- 11 specific school district, specific not-for-profit
- 12 organization, or specific non-governmental entity for
- infrastructure improvements or operating expenses.
- 14 Appropriations that are part of a statewide program and are
- based on generally applicable standards of eligibility are not
- 16 earmarked appropriations.
- "Infrastructure improvements" include without limitation
- 18 capital improvements, capital projects, planning,
- 19 construction, reconstruction, equipment, utilities, vehicles,
- and all costs associated with economic development, community
- 21 programs, educational programs, public health, and public
- 22 safety.
- "Unit" means the Appropriation Earmarks Unit of the Office

- of the Auditor General, established by this Section.
- 2 (b) The Office of the Auditor General shall establish and
- 3 administer within the Office an Appropriation Earmarks Unit.
- 4 The primary function of the Unit shall be the auditing of
- 5 earmarked appropriations of State funds.
- 6 (c) The Unit shall conduct a performance audit of each
- 7 earmarked appropriation that was not included as a separate
- 8 line item appropriation in any appropriation bill for that
- 9 <u>fiscal year proposed by the Governor as part of his or her</u>
- 10 <u>annual State budget.</u>
- 11 (d) The Unit shall include operation of a telephone hot
- 12 line through which anonymous suggestions for audits of
- 13 State-funded grant programs or earmarked appropriations,
- 14 whether or not described in subsection (c), may be made.
- 15 (e) Notwithstanding any provision of law to the contrary,
- 16 the Legislative Audit Commission may direct the Auditor General
- 17 to cease conducting an audit under this Section only upon a
- majority vote of the Commission.
- 19 (f) Audits conducted under this Section shall be public
- 20 records and shall be filed with the Legislative Audit
- 21 commission as provided by rule of the Commission.
- Section 99. Effective date. This Act takes effect July 1,
- 23 2007.