



Illinois State Association of Counties

POSITION STATEMENT

JANUARY 22, 2021

DUTIES OF COUNTY AUDITORS

SUPPORT

County auditors perform important financial oversight functions for county governments. Counties with more than 75,000 residents but fewer than 3 million residents are required to create the office of elected county auditor. County boards in counties with 75,000 residents or fewer have permissive authority to appoint an auditor.

Current Law:

Illinois state statute prescribes several duties for the county auditor. They are as follows: (1) audit all claims against the county; (2) collect, analyze and preserve certain statistical and financial information; (3) approve orders for supplies submitted by county offices; (4) maintain a file of county contracts; (5) provide quarterly financial reports to the county board; (6) audit receipts of all county officers and departments; (7) maintain a continuous internal audit of the operations and financial records of the officers, agents or divisions of the county; (8) audit the inventory of county property; and (9) audit the documentation, records and bases for the amounts billed to the county from vendors and outside parties.

State law imposes the following additional duties in counties of 275,000 or fewer residents: (1) be the general accountant of the county and keep its general accounts; and (2) devise and install a system of financial records in the officers and divisions of the county that must be followed by the offices and divisions.

State law also requires an outside financial audit of county government on an annual basis.

Proposed Change:

The General Assembly and Governor should amend the law to allow county boards in counties with 200,000 residents or fewer to decide whether or not they want the county auditor to perform the accounting duties state statute describes as “additional duties.” This would entail making these additional duties permissive rather than mandatory.

COUNTY BOARDS SHOULD HAVE THE FLEXIBILITY TO DECIDE IF THEY WANT THE COUNTY AUDITOR TO PERFORM ADDITIONAL DUTIES BEYOND THEIR TRADITIONAL AUDITING DUTIES.