



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

January 31, 2013

Pete Duncan, Clerk
Macoupin County
PO Box 107
Carlinville, Illinois 62626
Unit Code: 056/000/00

RE: OFFICIAL NOTICE OF CHANGES TO ILLINOIS LAW AFFECTING LOCAL GOVERNMENT ENTITIES

Dear Clerk Duncan:

As you may be aware, the Illinois legislature recently passed various amendments to Illinois law that affect local government entities operating under the jurisdiction of the Illinois Office of the Comptroller. The changes allow the Local Government Division of the IOC to collect fines for delinquent Annual Financial Reports (AFRs) and/or Audits.

In particular, the legislature adopted multiple changes to the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes allow the Comptroller to charge fines for delinquent AFRs or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

The Local Government Division will allow a GRACE PERIOD for local government entities to submit any delinquent AFRs or Audits electronically prior to being assessed a late fine. All delinquent AFRs and/or Audits received on or after MAY 1, 2013 will be subject to the above referenced penalties.

Additionally, the Illinois Municipal Code (65 ILCS 5/8-8-3 (f)), the Governmental Account Audit Act (50 ILCS 310/3), and the Illinois Counties Code (55 ILCS 5/6-31003) now requires that Annual Financial Reports and/or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits.

If you have any questions regarding your local government's compliance status, please call the Local Government Division Hotline at (877) 304-3899 to discuss options that may be available to you. Thank you for your cooperation.

Sincerely,

Dan Mumpher
Director
Local Government Division

Office of the State Comptroller
James R. Thompson Center
100 West Randolph Street, Suite 15-500
Chicago, Illinois 60601-3252
Tel: 877/304-3899 Fax: 312/814-3117
e-mail: locgov@mail.ioc.state.il.us