



June, 2015

ILLINOIS STATE BOARD OF ELECTIONS CAMPAIGN COMMITTEE AUDITS

[Section 9-13\(c\)](#) of the Illinois Election Code requires the Illinois State Board of Elections to select a specified percentage of registered political committees for an audit. 26 Illinois Administrative Code 100.175, paragraphs e and f outline the areas that should be covered and included in the practitioner's report to the Board of Elections.

With regards to this Illinois State Board of Elections (Board) requirement, the term "audit" is an undefined statutory term. The Board is not necessarily looking for the level of assurance attached to an audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Rather, the Board is receptive to a wide range of submissions; the greater the number of transactions (by the dozens), the more detail and information that should be included in the report.

In complying with random selection of political committee "audits", the Board is looking for a good faith effort of compliance. For larger political committees, a GAAS audit may be necessary. However, for smaller political committees with few transactions, an agreed-upon procedures engagement in accordance with *Statements on Standards for Attestation Engagements* (AICPA Professional Standards, AT Section 201) may be sufficient, provided the CPA closely follow the guidance outlined in paragraphs e and f of the administrative rules and include that information in the report to be submitted to the Board. In such cases, the Board's "audit" requirement is tantamount to "other attest engagements" outlined in Section 8.05(a)(2) of the Illinois Public Accounting Act (225 ILCS 8.05).

If the Board requires additional information after the initial report submission, they will notify the political committee of the information they require to satisfy the statutory requirement. As long as the political committee has made a good faith effort of compliance of the random audit by filing a report, the Board will not impose a fine on the committee if it is determined that additional information may be required.

Questions should be directed to either Mr. John Levin or Mr. Tom Newman of the State Board of Elections at 217.782.4141.

Citations

Illinois Election Code ([10 ILCS 5/9-13](#))

Illinois Administrative Code, Title 26, [Sect. 100.175](#)

Illinois Public Accounting Act ([225 ILCS 450/8.05](#))