

Legislative Audit Commission

RESOLUTION NO. 96

Presented by the Office of the Auditor General

WHEREAS, a 1991 Illinois Tax Foundation report identified that State agencies administered different user fees with total receipts in excess of \$800 million in Fiscal Year 1990;

WHEREAS, this report found that some user fees were intended to cover the full cost of the service, while some were not, and the mandate of some user fees was unclear;

WHEREAS, many State agencies charge user fees, their nature, use and financial effect is often unclear;

THEREFORE BE IT RESOLVED by the Legislative Audit Commission of the State of Illinois that the Auditor General is directed to conduct a management audit of the types of user fees and the extent to which the fee supports the services for which it was collected;

BE IT FURTHER RESOLVED that this audit shall include but need not be limited to determining:

1. which user fees are charged by State agencies to citizens and to private organizations that are intended by statute, administrative rule, or agency policy to cover the cost of services provided;
2. whether such user fees cover the cost of the services or benefits provided;
3. whether such user fees are collected in a timely manner;
4. whether State agencies set such fees to cover their projected program costs;
5. whether monitoring and reporting of such user fees needs to be enhanced; and
6. the types of user fees charged or administered by State agencies, the amount, use and intended purpose.

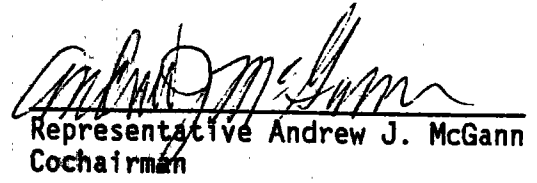
BE IT FURTHER RESOLVED that all State agencies which may have information relevant to this audit shall cooperate fully and promptly with the Office of the Auditor General in the conduct of this audit; and

BE IT FURTHER RESOLVED that the Auditor General shall commence the audit immediately and shall report his findings and recommendations in accordance with the provisions of the Illinois State Auditing Act.

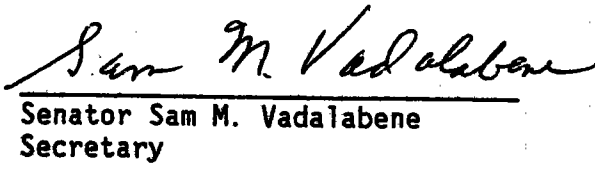
Adopted this 16th day of April, 1992.



Senator Aldo A. DeAngelis
Cochairman



Representative Andrew J. McGann
Cochairman



Senator Sam M. Vadalabene
Secretary