

Important Announcements

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considered delinquent in reporting and will be subject to fines for the two prior years (2017 and 2018).

Under the Governmental Account Audit Act, Districts which have \$850,000 or more in revenues in any fiscal year are required to have an audit by a certified public accountant for that year.

The determination by the Comptroller to require the use of accrual accounting in connection with audits does not apparently change the rule that districts with less than \$850,000 in revenues in a particular year are not required to have an audit by a certified public accountant, however, as amended by Public Act 98-1019 effective July 1, 2015, the Act now requires beginning with fiscal year 2016 that all districts either:

“(i) cause an audit of the accounts of the unit to be made once every 4 years and file with the Comptroller an annual financial report containing

information required by the Comptroller, or

(ii) file with the Comptroller an annual financial report containing information required by the Comptroller, **a copy of which has been provided to each member of that governmental unit’s board of elected officials, presented either in person or by live phone or web connection during a public meeting, and approved by a 3/5 majority vote.**” (50 ILCS 310/3)

For fiscal year 2016, the Comptroller’s office accepted the Annual Financial Report (AFR) (which is required of all units of local government subject to the Governmental Account Audit Act) as the financial report indicated in (ii), above, provided that there was a certification by the submitter of the AFR that the governing board had approved the report by a 3/5 vote. For 2017, the Comptroller’s Office has indicated that there must be a submittal of a certification of approval by a 3/5 vote of the governing body *prior to submittal of the AFR* in order to comply

with the requirements of the statute for the use of an alternative report by a district in lieu of an audit where the district is below the \$850,000 threshold requiring an audit by a certified public accountant. This new certification requirement does not change the rule regarding the requirement of an audit in a particular year.

The Illinois Association of Fire Protection Districts has addressed to the Comptroller’s Office its opposition to the determination by the Comptroller that accrual accounting will be mandated for districts required to have an audit by a certified public accountant based on the burden and added expense it will impose on fire protection districts. The Association has taken the position, along with the Illinois CPA Society, that this is an unnecessary mandate by state government. Along with its fire service legislative partners, the Association will seek relief from this determination and will continue to advise members of developments. ■

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IMPORTANT ANNOUNCEMENTS

ILLINOIS DEPARTMENT OF LABOR ANNOUNCEMENT

Effective September 25, 2017, the Illinois Department of Labor has made technical corrections to the Prevailing Wage schedule that it originally published on August 15th, 2017 and revised on August 31st, 2017. Revised rates for the second round of technical corrections are highlighted in green. Please notify contractors engaged in public works by your agency of these corrections. The rate schedule is posted on the Department's website: <https://www.illinois.gov/idol/Laws-Rules/CONMED/Pages/2017-Rates>



U.S. Fire Administration's National Fire Data Center

Reports Fire Risk in 2015 by Age, Gender, Race & Region

The topical reports are designed to explore facets of the U.S. fire problem as depicted through data collected in the USFA's Fire Incident Reporting System.

Risk by Age: In 2015, adults ages 50 or older had a greater relative risk of dying in fires than the general population. Those ages 85 and older had the highest risk of fire death. Adults ages 85 and older, as well as those ages 25 to 64, were also at greater risk of fire injury than the general population. In addition, while lower than the relative risk of the general population, children ages 4 and younger faced an elevated risk of both injury and death in a fire when compared with older children (ages 5 to 14).

Risk by gender: Males were 1.7 times more likely to die in fires than females.

Risk by race: African-Americans and American Indians/Alaska Natives were at a greater relative risk of dying in a fire than the general population.

Risk by region: The relative risk of dying in a fire for people living in the South was higher than for populations living in other regions of the United States

The risk of death or injury from fire is not the same for everyone. In 2015, 3,360 deaths and 15,700 injuries in the U.S. were caused by fires. These casualties were not equally distributed across the U.S. population, and the resulting risk of death or injury from fire is not uniform — it is more severe for some groups than for others. Much can be learned from understanding why different segments of society are at a heightened risk from the fire problem.

This topical fire report explores fire risk as it applies to fire casualties in the U.S. population and is an update to "Fire Risk in 2014," Volume 17, Issue 7.

Risk is a factor, element or course of action involving uncertainty. It is an exposure to some peril, and it often implies a probability of occurrence, such as investment risk or insurance risk. In terms of the fire problem, risk is the potential for injury to or death of a person, or damage to or loss of property, as a result of fire.

This topical report focuses on how fire risk, specifically the risks of death and injury, varies with age, and how other demographic and socioeconomic factors weigh upon that risk.

The full report can be downloaded at usfa.fema.gov.



Illinois Comptroller's Office Issues New Interpretation Regarding Local Government Audits

Many fire protection districts have recently received correspondence from the Office of the Comptroller advising that audits of fire protection districts and other units of local government which are required to be performed by a certified public accountant under the provisions of the Governmental Account Audit Act (50 ILCS 310/0.01 et seq.) must be performed in accordance with "generally accepted auditing standards" (GAAS) which the Comptroller has now determined that under Governmental Accounting Standards Board Statement No. 34 (GASB 34) mandates that units

of local government use an accrual basis of accounting in connection with their financial statements and audits. Previously, audits based on a "modified cash basis" of accounting were considered to be in compliance. The effect of this determination by the Comptroller is that districts which are required to have an audit performed by a certified public accountant will no longer be allowed to use a cash or modified cash basis of accounting to comply with the auditing requirements of the Governmental Account Audit Act. Doing so will mean that the audit will not be accepted by the Comptroller's Office as

being in compliance with the provisions of the Act and the district will be subject to penalties for noncompliance.

The Comptroller's Office has indicated that it will defer penalizing districts which are required to have an audit by a certified public accountant and submit an audit based on other than accrual accounting so long as the district's audit for the fiscal year 2019 is in compliance with the accrual accounting requirement. If the district's accounting method and its audit is not in compliance by 2019, the district will be

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