

## 2026 IPLAR Secretary's Audit Definition and Examples

### DOES MY LIBRARY HAVE TO COMPLETE THIS AUDIT?

Public Library Districts are required by statute [75 ILCS 16/30-65(a)(1),(c)(d)] to submit the Public Library District secretary's audit to the Illinois State Librarian. If your library is a city, village, or other non-district public library, you are not legally required to complete this audit. However, it is highly recommended that you do so, in order to confirm the accuracy and completeness of the secretary's records.

### WHO COMPLETES THE AUDIT?

According to statute [75 ILCS 16/30-65(a)(1),(c)], "The secretary's records shall be audited by 2 other trustees appointed by the president." This means that the secretary may not be part of the 2-person committee. The board president may appoint themselves. The library director or other staff member may assist the committee, but that staff member may not officially certify or complete the audit.

### WHEN DOES THE AUDIT OCCUR?

The secretary's audit should begin as soon as the fiscal year ends. The audit report must be submitted along with the completed Illinois Public Library Annual Report (IPLAR). If you have technical difficulties uploading the finished document along with your report, please contact [IPLAR@ilsos.gov](mailto:IPLAR@ilsos.gov) for assistance.

### WHAT DOES THE AUDIT REPORT LOOK LIKE?

According to statute [75 ILCS 16/30-65(a)(1),(c)], "The report shall certify the accuracy and completeness of the secretary's records and shall list the discrepancies, if any. The report of the audit of the secretary's records shall be made a part of the secretary's records."

While your library is free to create a method, template, or format that best fits your workflow, there are templates at the end of this document to assist you. Your committee should confirm that each set of minutes includes what is required according to statute [5 ILCS 1220/2.06(a)(1-3)] "the date, time, and place of the meeting; the members of the public body recorded as either present or absent and whether the members were physically present or present by means of video or audio conference; and a summary of discussion on all matters proposed, deliberated, or decided, and a record of any votes taken."

The trustees performing this audit should take a very close look at the secretary's records (i.e. minutes or other documents kept by the secretary during the course of the fiscal year); this is not a general perusal. Your committee may want to list typographical or linguistic errors; or, they may not. Your committee may choose to include all documents for which the board secretary is responsible, including official resolutions, ordinances, or other documents; you may also choose to simply focus on the meeting minutes. Remember that the minutes approved by the library trustees are considered official records, may be subpoenaed or otherwise presented for legal review, and must be kept in perpetuity. Therefore, it is in your library's best interest to have these records be as accurate and professional as possible.

Document A is one example of how a checklist of all official meetings can assist the audit committee in confirming they have reviewed each required document. Document B can be used, if desired, to confirm

that signed copies of each resolution and ordinance are present. Document C is an example of the final report of the audit committee. As you can see, the report can be very basic. The important information to include is listed above. It is a signed & dated scan of this report that needs to be submitted with the IPLAR.

Thanks to Aurora Public Library District and Lillie M Evans Library District for their examples and assistance in this guide.

### **IS THIS THE SAME AS THE CLOSED MINUTE REVIEW?**

According to statute [5 ILCS 1220/2.06(d)], “Each public body shall periodically meet to review minutes of al closed meetings. Meetings to review minutes shall occur every 6 months...” While this review may be done at the same time, and in tandem with the secretary’s audit, it is not the same thing. A summary of the closed minutes of your library board **does not** need to be included with the secretary’s audit report that is submitted with your IPLAR.

### **WHAT HAPPENS AFTER THE REPORT IS COMPLETE?**

You must include this report with your library’s IPLAR. If you have technical difficulties uploading the finished document along with your report, please contact [IPLAR@ilsos.gov](mailto:IPLAR@ilsos.gov) for assistance.

According to statute [75 ILCS 16/30-65(a)(1),(d)], “The board shall take whatever action is deemed necessary to cure the discrepancies reported to it by any audit committee.” This generally means that any errors should be corrected, or any actions should be taken. If there were decisions made, but not action taken in subsequent months, that should be included in the report, so the trustees can determine who is responsible for taking such action. If there were omissions, those should be corrected, to the best of the ability of the secretary.

After the committee’s report is presented to the library trustees, the secretary should make any corrections needed. The corrected minutes should be saved as new documents, and made available to the public in the usual manner.

**DOCUMENT A**

<b>YOUR PUBLIC LIBRARY DISTRICT FY 2025-2026 BOARD OF TRUSTEE REGULAR AND COMMITTEE MEETING MINUTES</b>				
<b>Month</b>	<b>Meeting Date</b>	<b>Meeting</b>	<b>Trustee Initials</b>	<b>Trustee Initials</b>
July 2025		Committee Meeting		
		Regular Monthly Board Meeting		
August 2025		Committee Meeting		
		Public Hearing – B&A Ordinance		
		Regular Monthly Board Meeting		
September 2025		Committee Meeting		
		Regular Monthly Board Meeting		
October 2025		Committee Meeting		
		Regular Monthly Board Meeting		
November 2025		Regular Monthly Board Meeting		
		Special Board Meeting		
December 2025		Regular Monthly Board Meeting		
January 2026		Regular Monthly Board Meeting		
February 2026		Regular Monthly Board Meeting		
		Committee Meeting		
March 2026		Regular Monthly Board Meeting		
April 2026		Regular Monthly Board Meeting		
		Committee Meeting		
May 2026		Regular Monthly Board Meeting		
June 2026		Regular Monthly Board Meeting		

**DOCUMENT B**

**RESOLUTIONS**  
**YOUR PUBLIC LIBRARY DISTRICT BOARD OF TRUSTEES**  
**FY 2025-2026**

<b>RESOLUTIONS</b>	<b>RESOLUTION APPROVED</b>	<b>TRUSTEE INITIALS</b>	<b>TRUSTEE INITIALS</b>
Resolution No.			
Resolution No.			
Resolution No.			

**ORDINANCES**  
**YOUR PUBLIC LIBRARY DISTRICT BOARD OF TRUSTEES**  
**FY 2025-2026**

<b>ORDINANCES</b>	<b>ORDINANCE APPROVED</b>	<b>TRUSTEE INITIALS</b>	<b>TRUSTEE INITIALS</b>
Ordinance No.			
Ordinance No.			
Ordinance No.			

**DOCUMENT C**

# Memo

**TO:** Your Public Library District Board of Trustees  
**FROM:** Secretary's Audit Committee: Trustee \_\_\_\_\_, Trustee \_\_\_\_\_  
**DATE:** \_\_\_\_\_ 2026  
**RE:** FY2026 Secretary's Audit Report

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The Secretary's Audit Committee met on \_\_\_\_\_, and examined the secretary's minutes and other records for the past year.

The errors and discrepancies we found were: \_\_\_\_\_.

By signing below, we attest that we have examined the Fiscal Year \_\_\_\_\_ records of the Secretary of the Board of Library Trustees of the \_\_\_\_\_ Public Library District. Excepting the specific information listed above, we find the records to be complete and accurate to the best of our knowledge.

Signed:

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\_\_\_\_\_  
Trustee, \_\_\_\_\_ Public Library District

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\_\_\_\_\_  
Trustee, \_\_\_\_\_ Public Library District