

ILLINOIS STATE POLICE DIRECTIVE

ADM-120, FINANCIAL REGULATIONS AND STATE ACCOUNTING

RESCINDS: ADM-120, 2021-023, revised 09-24-2021.	REVISED: 06-23-2023 2023-161
RELATED DOCUMENTS: ADM-118	RELATED CALEA STANDARDS (6th Edition): 11.4.1, 17.1.1, 17.2.1, 17.2.2, 17.3.1, 17.4.1, 17.4.2, 17.4.3, 17.5.1, 53.2.1, 82.1.3, 84.1.1, 84.1.8.

I. POLICY

The Illinois State Police (ISP) will accurately account for all public funds made available by the legislature and for all equipment under departmental control.

II. AUTHORITY

II.A. 20 ILCS 5/1-1, "Civil Administrative Code of Illinois"

II.B. 30 ILCS 230/2, "Accounts of money received; payment into State treasury"

III. DEFINITIONS

III.A. Accounts Receivable - money owed to the ISP for goods and services provided.

III.B. Appropriation - the amount of money the legislature approves for expenditure from the State Treasury.

III.B.1. Each appropriation must state its object, purpose, and the maximum amount of money permissible to expend.

III.B.2. Appropriations for capital or unusual items usually require the Governor's approval (a release).

III.C. Expenditure - the procedure for spending monies appropriated.

III.D. Fund - a separation of cash by the State Treasurer that serves as a device to assist the legislature in maintaining control of the state's fiscal affairs.

III.E. Revenue - the income from taxes, licenses, etc., deposited in the State Treasury.

III.F. Warrant - a document drawn by the State Comptroller and countersigned by the State Treasurer and regarded as the equivalent of a check as used in commercial or private transactions.

IV. PROCEDURES

IV.A. The ISP Director will prescribe regulations consistent with the law for:

IV.A.1. Governing the Department's public funds use,

IV.A.2. Employee conduct relating to public funds use,

IV.A.3. Financial and accounting business distribution and performance, and

IV.A.4. Department financial and accounting use and preservation:

IV.A.4.a. Books

IV.A.4.b. Documents

IV.A.4.c. Papers

IV.A.4.d. Property

IV.A.4.e. Records

IV.B. Departures from standard procedures are permissible when the variance in procedures yields equivalent control and equal or greater efficiency.

- IV.C. The State requires professional, accurate, and correct accounting of all public funds.
- IV.D. The ISP operates on a fiscal year basis (the first day of July in one year to the 30th day of June in the following year), followed by a lapse period (the months of July and August immediately following the fiscal year used for payment of that year's bills).
- IV.E. All deposits of designated State revenues will be:
 - IV.E.1. Made in a timely fashion as required by 30 ILCS 230/2, and
 - IV.E.2. Equal to gross receipts amount without any deductions.
- IV.F. Every department cost center that collects money on the state's behalf will maintain accurate and complete records showing:
 - IV.F.1. Receipt date,
 - IV.F.2. Payer name,
 - IV.F.3. Purpose,
 - IV.F.4. Amount,
 - IV.F.5. Date given to ISP Office of Finance (OOF),
 - IV.F.6. Payee,
 - IV.F.7. Check number, and
 - IV.F.8. Invoice number (if applicable).
- IV.G. Every department cost center that deals with accounts receivable on the state's behalf will maintain accurate and complete records.
 - IV.G.1. Accounts receivable records maintained include:
 - IV.G.1.a. Invoice date
 - IV.G.1.b. Invoice amount
 - IV.G.1.c. Customer name
 - IV.G.1.d. Payment date
 - IV.G.1.e. Payor name
 - IV.G.1.f. Payment amount
 - IV.G.1.g. Invoice applied to (whether recorded in the Department's Systems, Applications, and Products (SAP) or manually)
 - IV.G.1.h. Aging of receivables
 - IV.G.1.i. Due date
 - IV.G.1.j. SAP document number
 - IV.G.1.k. SAP business partner number
 - IV.G.1.l. Fund
 - IV.G.1.m. Cost Center
 - IV.G.1.n. Payment check number
 - IV.G.1.o. Any additional department-specific A/R information that is used to track the receivable in the department's records
 - IV.G.2. Write-off/collections activity records maintained include:
 - IV.G.2.a. All information as listed above under section IV.G.1. for the receivable written off
 - IV.G.2.b. Dates, methods of contact, and efforts made for collection attempts
 - IV.G.2.c. Time period covered for collection efforts

- IV.G.2.d. Age of debt
- IV.G.2.e. Specific reason(s) debt was deemed uncollectible and, therefore, written-off
- IV.G.2.f. Write-off approval documentation
- IV.G.2.g. SAP document number generated when written-off
- IV.G.2.h. Write-off date

NOTE: Refer to State of Illinois Office of the Attorney General Guidelines for Certification of Uncollectible State Receivables (30 ILCS 205/2) for write-offs greater than \$1,000.

- IV.H. Every department cost center expending money will maintain accurate and complete records and reconcile on a monthly basis with SAP.
- IV.I. Expenditures from department appropriations are subject to control by:
 - IV.I.1. The Governor's Office of Management and Budget,
 - IV.I.2. The Department of Central Management Services, and
 - IV.I.3. The Office of the State Comptroller.
- IV.J. Requisitions for goods and services must comply with ISP Directive ADM-118, "Purchasing and Ordering Goods and Services."
- IV.K. Cost center personnel will submit itemized electronic documents and/or vouchers for vendor payment for review to the ISP OOF via SAP after receiving goods and services.
- IV.L. The OOF will review the electronic SAP documents and/or voucher(s) for proper preparation and compliance with the purchase contract or authorization.
- IV.M. The Chief Financial Officer or his/her designee will authorize payment.
- IV.N. The OOF will forward the paper travel voucher(s) and electronic SAP documents to the Illinois Office of the Comptroller.
- IV.O. The State Comptroller will issue warrants for payment of properly approved and certified vouchers.

| Indicates new or revised items.

-End of Directive-