



Illinois Department of Corrections

Administrative Directive

Number: 02.45.103	Title: Maintenance of Employee Benefit Funds	Effective: 3/1/2022
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Director
Supersedes:	02.43.103 effective 8/1/2019

Authority: 730 ILCS 5/3-2-2 730 ILCS 5/3-3.5-20	Related ACA Standards: 5-ACI-1A-07 and 10, 5-ACI-1B-01, 03, 07, 08
Referenced Policies: 02.45.101	Referenced Forms:

I. POLICY

The Department shall maintain Employee Benefit Funds in accordance with the guidelines established in this directive.

II. PROCEDURE

A. Purpose

The purpose of this directive is to establish a procedure for the uniform maintenance of Employee Benefit Funds bank accounts.

B. Applicability

This directive is applicable to all correctional facilities, offices, programs and parole services within the Department.

C. Facility Reviews

A facility review of this directive shall be conducted at least annually.

D. Fiscal Audits

The Office of Internal Audits may conduct annual audits of the locally held funds and the accounting system used by the facilities.

E. Designees

Individuals specified in this directive may delegate stated responsibilities to another person or persons unless otherwise directed.

F. General Provisions

A Central Employee Benefit Fund Committee and local Employee Benefit Fund Committees shall be established in accordance with Administrative Directive 02.45.101.

G. Employee Benefit Funds

1. Receipts

- a. Upon verification of the total batch by the Cashier, the Cashier shall:

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- (1) Prepare a receipt and a deposit for the designated fund. Receipts shall be pre-numbered and in duplicate form.
 - (2) Retain the original receipt.
 - (3) Forward the second copy to the Journal Clerk.
 - b. Upon deposit, the bank verification slip shall be returned to the employee responsible for writing the fund checks.
 - c. All receipts shall be posted using the Fund Accounting and Commissary Trading System (FACTS) to the Employee Benefit Fund, Cash Receipts Journal. The appropriate General Ledger account number shall be entered by the Journal Clerk to indicate the source of the receipt.
2. Disbursements
- a. Upon receipt of a vendor's invoice and a receiving report, if applicable, the appointed employee shall check for accuracy and forward the vendor's invoice and receiving report to the employee designated to enter the invoice into FACTS, with the copy of the Chief Administrative Officer or Central Employee Benefit Fund Committee's written approval attached.
 - b. A check shall be prepared and processed for payment of the authorized invoice.
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