

ILLINOIS STATE POLICE DIRECTIVE OPS-044, OFFICIAL ADVANCED FUNDS

RESCINDS: OPS-044, 2011-080, revised 12-05-2011.	REVISED: 07-10-2015 2015-056
RELATED DOCUMENTS: OPS-045	RELATED CALEA STANDARDS: 17.4.2, 42.2.7, 43.1.3

I. POLICY

The Illinois State Police (ISP) will make Official Advanced Funds (OAF) available for approved purposes.

II. AUTHORITY

II.A. 20 ILCS 2610/22 - "State Police Act: Purchase of Evidence - Employment of persons to obtain evidence"

II.B. 20 ILCS 2620/7 - "Narcotic Control Division Abolition Act: Expenditures; evidence; forfeited property"

III. DEFINITIONS

III.A. Authorized uses for OAF - when authorized by the Director or a designee, department personnel may expend necessary amounts of OAF for the purchase of evidence and information.

III.B. Confidential Report, form ISP 4-4 – used to record information and/or activity of a highly sensitive or extremely confidential nature. It may contain opinions, theories, and conclusions of the reporting officer. (This form is available in the ISP Document Library at <http://maphome/documentlibrary/>.)

III.C. Evidence/Expenditure Report, form ISP 4-2 and/or Expenditure Report, form ISP 4-166 – records all evidence and property acquired and all expenditures and transfers of OAF. (These forms are available in the ISP Document Library at <http://maphome/documentlibrary/>.)

III.D. Flash roll - cash intended to be shown but not given to a person.

III.E. Investigative Report, form ISP 4-3 and/or Confidential Report, form ISP 4-4 – a document that records the results of an investigative action; the who, what, when, where, how, and why of the action. (These forms are available in the ISP Document Library at <http://maphome/documentlibrary/>.)

III.F. Monthly Statement of Official Advanced Funds, form ISP 4-33 – a monthly statement of OAF that documents all of an agent's OAF transfers, expenditures, recoveries, and daily balance. (This form is available in the ISP Document Library at <http://maphome/documentlibrary/>.)

III.G. OAF Clerk – an employee designated by the Chief Fiscal Officer tasked with the duties outlined in paragraph IV.E. of this directive.

III.H. OAF Coordinator – an employee designated by the Chief Fiscal Officer tasked with the duties outlined in paragraph IV.D. of this directive.

III.I. OAF Manager – a sworn officer/investigator designated by the Zone Commander to be assigned a Department-issued automatic teller machine (ATM) card, and who is responsible for the use and security of this card.

III.J. Official Advanced Funds - funds made available to the Department for covert operations and payments, whether from state appropriations, state or federal agency grants, or from other funding sources.

III.J.1. Funding sources may set specific conditions for the expenditure and accounting of their particular funds. The Department is responsible for meeting such conditions.

III.J.2. Employees responsible for administering or utilizing OAF will ensure all conditions of accounting and restrictions on expenditures established by the funding source are met prior to authorizing any expenditure or disbursement of funds.

III.K. Receipt of Official Advanced Funds, form ISP 4-14 – records all transfers of OAF funds. (This form is available in the ISP Document Library at <http://maphome/documentlibrary/>.)

- III.L. Refunds or change of OAF - any portion of OAF returned to an officer for which no evidentiary item or service was obtained.
- III.M. Transfer of OAF - any reassignment, allocation, or release of OAF from one officer to another.

IV. RESPONSIBILITIES

- IV.A. The Division of Operations (DOO) will be responsible for maintaining the Department's OAF program. The administration of the fund will rest with the ISP Director; the Colonel of DOO, or designee; and the Chief Fiscal Officer, Division of Administration, Fiscal Management Bureau (FMB), will monitor the OAF fund.
- IV.B. The Director will direct an audit be performed of the OAF accounts as appropriate.
- IV.C. The Chief Fiscal Officer will:
 - IV.C.1. Examine summaries prepared for each account monthly.
 - IV.C.2. Review OAF accounting procedures annually, and at other times as necessary.
 - IV.C.3. Authorize individuals to sign checks prepared by the OAF Clerk. A check cannot be authorized for preparation and signed by the same person.
 - IV.C.4. Designate an OAF Clerk and Coordinator.
- IV.D. The OAF Coordinator will be responsible for:
 - IV.D.1. Maintaining a general ledger with information taken from the Monthly Statement of Official Advanced Funds. The ledger contains:
 - IV.D.1.a. Each individual officer's beginning cash on hand
 - IV.D.1.b. Advances
 - IV.D.1.c. Transfers
 - IV.D.1.d. Expenditures
 - IV.D.1.e. Recoveries
 - IV.D.1.f. Redeposits of recovered OAF
 - IV.D.1.g. Redeposits of unexpended OAF
 - IV.D.1.h. Ending cash-on-hand balance
 - IV.D.2. Maintaining a ledger with information taken from monthly bank statements listing:
 - IV.D.2.a. ATM withdrawals
 - IV.D.2.b. Checks written
 - IV.D.2.c. Deposits
 - IV.D.2.d. Ending bank balance
 - IV.D.2.e. Interest
 - IV.D.2.f. Transfers from the main account to ATM accounts
 - IV.D.2.g. Wire transfers
 - IV.D.3. Monthly reconciliation of each account.
 - IV.D.4. Returning improperly prepared documents, through supervisory personnel, for correction.
 - IV.D.5. Preparing monthly information for each region and task force officer using department OAF.
 - IV.D.6. Preparing required quarterly and annual summaries.
 - IV.D.7. Reviewing prepared documents and identifying deficiencies or missing reports.
- IV.E. The OAF Clerk and/or alternate will:

- IV.E.1. Maintain complete and accurate checking account(s) and records containing the above mentioned accounts.
- IV.E.2. Prepare checks for authorized signature upon receipt of an authorization form or e-mail.
- IV.E.3. **NOT** authorize checks, sign checks, nor handle OAF in cash.
- IV.F. Supervisors will:
 - IV.F.1. Be responsible for complete and accurate reporting, as well as documentation of all transactions by personnel in their command.**
 - IV.F.2. Along with other personnel performing case file reviews, be responsible for reconciling narratives in case files with other OAF-related documents in the file to ensure payment and reporting procedure compliance.
 - IV.F.3. Submit to the OAF Coordinator all Monthly Statement of Official Advanced Funds forms and any supporting documentation for officers under their command. The report is due to FMB **by the fifth working day of each month.**
- IV.G. Each person possessing or handling OAF will:
 - IV.G.1. Ensure funds in his/her possession are properly expended, accurately and fully accounted for, and properly secured.
 - IV.G.2. Submit to his/her supervisor the Monthly Statement of Official Advanced Funds form, in the prescribed format that completely and accurately details all transactions along with any explanatory documentation.
 - IV.G.3. Return the funds to the OAF Clerk upon request. Recall of monies may be required at any time.
- IV.H. All employees will cooperate fully with authorized auditors/internal inspectors and will make available all necessary ledgers, records, and accounting documents.
- IV.I. The reporting of a false transaction, false documentation of a transaction, or negligence in handling and accounting for funds will result in disciplinary action, and possible criminal prosecution.
- V. PROCEDURES
 - V.A. Other agency requests
 - V.A.1. OAF will not be provided to units, departments, or agencies outside the ISP except as set forth in this directive and in ISP directive OPS-045, "Confidential Sources."
 - V.A.2. Multi-jurisdictional law enforcement units (task forces, etc.) will access department OAF through designated officers, who will comply with this directive.
 - V.A.3. Metropolitan Enforcement Groups not using Department OAF will establish and adhere to their own OAF policies.

V.B. Use and reporting of OAF

V.B.1. Advance (receipt) of funds from checking accounts

- V.B.1.a. Requests for advance of funds must be approved by proper authority. Various levels of command may authorize only certain amounts. (See Addendum 1.)
- V.B.1.b. Requests for OAF can be faxed to the designated OAF Clerk. Requests can also be made by e-mail.

V.B.2. ATM Cards

V.B.2.a. Each DOO Zone and Division of Internal Investigation (DII) Area will have its own ATM account for OAF.

- V.B.2.a.1) A set number of cards will be issued to each zone.
- V.B.2.a.2) The Zone/Area Commander will designate each card recipient as an "OAF Manager." OAF Managers are responsible for the use and security of the cards.
- V.B.2.a.3) Each card will have a different card number and include a personal identification number (PIN).

V.B.2.b. The amount available may vary depending on statewide OAF use.

V.B.2.c. At the beginning of each month, the account will be replenished to the original amount, again depending on operational OAF use.

V.B.2.d. The ATM cards are programmed to allow a maximum of \$1,000 for each transaction; however, the bank can limit its own ATM. A maximum of \$5,000 a day may be withdrawn from each account within a 24-hour period.

V.B.2.e. When amounts of OAF are required greater than those permitted in paragraph V.B.2.d., the OAF Clerk should be contacted to arrange for funds to be made available via check.

V.B.2.f. Unexpended OAF must be returned to the ISP main OAF account in Springfield via certified check made payable to the ISP or physically transferring the unexpended OAF to the OAF Clerk via a Receipt of Official Advanced Funds form.

- V.B.2.f.1) No funds should be redeposited in the Zone/Area ATM accounts.
- V.B.2.f.2) This transaction is recorded on a Monthly Statement of Official Advanced Funds form.

V.B.2.g. Recovered funds MAY NOT be redeposited to the ATM account.

V.B.2.g.1) Recovered OAF must be returned to the main ISP OAF account in Springfield.

Before any recovered OAF funds are returned to the main ISP OAF account, they shall be photographed or photocopied in such a way that the serial numbers of the currency are visible on said copies. Said copies/photographs shall then be accordingly inventoried as evidence.

V.B.2.g.2) The officer should convert the cash to a check or money order and send to FMB.

V.B.2.g.2)a) A copy of the check or money order should be attached to the Monthly Statement of Official Advanced Funds form.

V.B.2.g.2)b) A copy of the deposit slip will not be sent to the officer unless requested.

V.B.2.h. The following specific procedures will apply to documenting receipt of OAF from an ATM.

- V.B.2.h.1) Upon receipt of cash from an ATM, a Receipt of Official Advanced Funds will be completed indicating the receipt was from an ATM.
 - V.B.2.h.2) A copy of the ATM receipt will be given to the officer responsible for the card, if he/she was not the person making the withdrawal.
 - V.B.2.h.3) The original ATM receipt will be retained by the officer who made the cash withdrawal and submitted with the Monthly Statement of Official Advanced Funds form.
- V.B.3. Transfers of funds
- V.B.3.a. A Receipt of Official Advanced Funds form will be completed for OAF transfers between officers to include signatures by the receiving officer, providing officer, and witness.
 - V.B.3.b. The original completed Receipt of Official Advanced Funds form will be retained by the providing officer and a copy will be provided to the receiving officer for their monthly accounting report.
- V.B.4. Expenditure approval
- V.B.4.a. Expenditures will be approved verbally in advance by supervisory personnel. Designated personnel acting on behalf of an absent supervisor may grant approvals commensurate with their acting position.
 - V.B.4.b. Supervisory personnel may grant approval for flash rolls or expenditures in the amount specified by the table found in Addendum 1.
 - V.B.4.c. Requests for sums larger than those specified in Addendum 1 must be approved by the Colonel of DOO, or designee, for a Zone, or the DII Colonel, or designee, for a DII Area.
 - V.B.4.d. Supervisory personnel may further limit amounts specified in Addendum 1 for persons in their command by written notice to the affected persons.
- V.B.5. Expenditures for information, services, evidence, or witness protection require the following:
- V.B.5.a. Required file - Confidential Source (CS) file for recipient.
 - V.B.5.b. Required documentation:
 - V.B.5.b.1) An Investigative Report or a Confidential Report that documents the details of the transaction
 - V.B.5.b.2) Expenditure Report to the CS file, if appropriate
 - V.B.5.b.3) Evidence/Expenditure Report
 - V.B.5.b.4) Receipt of Official Advanced Funds form for each recipient
 - V.B.5.b.5) Officers report writing system as authorized by the Department shall use the corresponding documents.
 - V.B.5.c. Required signatures - reporting (expending) officer, CS, and witness or approving authority, when required. The receipt must bear a witness' signature, except when the nature of the meeting and exchange of funds prevents a witness from being present. An explanation stating the reason no one was available for witness signature will be reflected on the Expenditure Report that will be sent to the CS file.
 - V.B.5.d. Disposition of forms:
 - V.B.5.d.1) Receipt of Official Advanced Funds form - original to CS file, copy to reporting officer for monthly accounting report
 - V.B.5.d.2) Investigative Report or Confidential Report - original to investigative file
 - V.B.5.d.3) Evidence/Expenditure Report - as indicated on form
 - V.B.5.d.4) Expenditure Report - original to CS file
- V.B.6. Advances require the following:

- V.B.6.a. Required document - Receipt of Official Advanced Funds form
- V.B.6.b. Required signatures - receiving officer and approving authority
- V.B.6.c. Disposition of form - original retained by OAF Clerk after issuance of check, copy to officer receiving check

V.C. Retention of funds

- V.C.1. The officer's immediate supervisor will ensure funds are **not** retained by officers for a longer period of time, or in larger amounts, than required for investigations.
- V.C.2. OAF will not be retained by any person on leave, or absent from duty, for more than five consecutive calendar days.
- V.C.3. At the end of each month, the supervisor or their designee will conduct a visual inspection and count of OAF in possession of their assigned officers.
- V.C.4. The supervisor or designee will compare the count of the officer's monthly OAF balance with the completed Monthly Statement of Official Advanced Funds (4-33) before the supervisor signs the Monthly Statement of Official Advanced Funds to ensure the officer's OAF and Monthly Statement of Official Advanced Funds (4-33) are accurate.
- V.C.5. After the Monthly Statement of Official Advanced Funds is approved by the supervisor or their designee, the officer will be allowed to maintain their monthly OAF balance.
- V.C.6. A supervisor or MEG/Task Force Director at any time can request their subordinate to produce their OAF for inspection and/or transfer it to the OAF Manager.

V.D. Expenditures

- V.D.1. Expenditure of personal funds is prohibited. No reimbursement of personal funds will be made, even though an expenditure may be consistent with approved purposes.
- V.D.2. No payment may be made for information, services, evidence, or witness protection until a CS file number has been assigned, except when the payment is made after normal business hours. In such a case, a CS file number must be obtained no later than the next business day.
 - V.D.2.a. Any payment will be reasonable based on the officer's specific narrative of time and effort expended by the CS.
 - V.D.2.b. In no event will payment to such persons be contingent solely on the success of the criminal investigation and/or criminal prosecution. However, a CS may receive a payment of no more than \$100,000, or up to 10 percent, whichever is less, of the final distribution amount realized by the ISP from U.S. currency seized during an investigation, only upon successful forfeiture.
 - V.D.2.c. In exceptional cases, funds may be provided to a CS who assists division investigations but who is controlled by another agency.
 - V.D.2.d. Authorized payments may be made in accordance with Addendum 1.
- V.D.3. OAF will not be used to make payments or reimbursement for items or services that could be paid by state voucher, e.g., travel, lodging, commodities, or equipment, except when authorized to provide for the security and confidentiality of a covert investigation.
- V.D.4. OAF may be used to purchase alcoholic beverages for consumption by the expending officer only when necessary to conduct a covert operation or to protect the integrity of a covert operation. Such expenditures must be documented on the Evidence/Expenditure Report. (See Addendum 2)

V.E. Recovery of funds

- V.E.1. Funds are considered expended and therefore subject to recovery when a subject or defendant has possession of the funds and both are outside the control of the expending officer. Outside the control is when anyone other than the officer or someone acting on behalf of the officer, i.e., CS, has possession.
 - V.E.2. The recovery of OAF must be reported on an Evidence/Expenditure Report and on the back of the Monthly Statement of Official Advanced Funds form.
 - V.E.3. When recovered funds held as evidence are released from evidence, they will be sent to the OAF Clerk for deposit in the main OAF account in Springfield. The removal from evidence and deposit of funds will be reported on the Monthly Statement of Official Advanced Funds form.
 - V.E.4. Seized funds that are not prerecorded or otherwise identifiable as OAF are not considered recovered funds, but are treated as "seized" funds on the Evidence/Expenditure Report.
 - V.E.5. The sworn officer who physically recovers OAF is responsible for the handling and reporting of the recovery, even if that officer is not the same officer who expended the funds.
 - V.E.6. Recovered funds may NOT be reused as OAF after recovery. Recovered funds should be returned to the OAF Clerk for deposit into the main OAF account in Springfield.
 - V.E.7. When a mixture or combination of funds is used (ISP and Drug Enforcement Administration/Federal Bureau of Investigation/county/city/etc.), or more than one funding source is used (ISP and federal grant/other source), recovered funds placed into evidence must be separated as to source (ISP, grant, etc.) and placed into separate envelopes marked "Recovered Funds." The fund source must be marked on the outside of each envelope.
- V.F. Refunds of OAF
- V.F.1. Refunds of OAF (example - overpayment of a bill resulting in a refund check) will be returned to the OAF Clerk for deposit into the main OAF account in Springfield.
 - V.F.2. It is not necessary to report a refund on the Monthly Statement of Official Advanced Funds form. Documentation of the refund can be made on a memo to the OAF Clerk.
- V.G. Records Retention
- Records will be retained for a period of at least six years. No records shall be destroyed or disposed of except in compliance with record retention/destruction schedules developed in compliance with ISP directive ADM-137, "Records Retention/Destruction Schedules," and approved by the Illinois State Records Commission.

| Indicates new or revised items.

-End of Directive-

**ILLINOIS STATE POLICE DIRECTIVE
OPS-044, OFFICIAL ADVANCED FUNDS
ADDENDUM 1, AUTHORIZED PAYMENTS**

RESCINDS: OPS-044, Addendum 1, 2011-080, revised 12-05-2011.	REVISED: 07-10-2015 2015-056
RELATED DOCUMENTS: OPS-045	RELATED CALEA STANDARDS: 17.4.2, 42.2.1, 42.2.9, 43.1.3, 51.1.1

I. Expenditure Approval

- I.A. Supervisory personnel may grant approval for flash rolls or expenditures in the amount specified by the following table. Partial payments or split payments related to one incident or transaction must be added together and the total sum used to determine limitations on approval.
- I.B. The Colonel, Division of Operations, or designee, for a Zone or the Colonel, Division of Internal Investigation (DII), or designee, for a DII Area, must approve sums larger than those specified below.
- I.C. Supervisory personnel may further limit amounts for persons in their command by written notice to the affected persons.

	For Drugs	For Information and Witness Protection	For Other Expenditures	Flash Rolls
Task Force Commanders/ Squad Leader	\$ 5,000	\$1,500	\$1,000	\$ 5,000
Zone Commander/Bureau Chief	10,000	4,000	5,000	10,000
Region Commander/Major	20,000	10,000	12,500	25,000

| Indicates new or revised items.

-End of Addendum-

**ILLINOIS STATE POLICE DIRECTIVE
OPS-044, OFFICIAL ADVANCED FUNDS
ADDENDUM 2, ALCOHOL COUNTERMEASURES ENFORCEMENT (ACE)
GUIDELINES**

RESCINDS: OPS-044, Addendum 2, 2011-080, revised 12-05-2011.	REVISED: 07-10-2015 2015-056
RELATED DOCUMENTS: OPS-045	RELATED CALEA STANDARDS: 17.4.2, 42.2.1, 42.2.9, 43.1.3, 51.1.1

Supervisory responsibilities and guidelines - Alcohol Countermeasures Enforcement (ACE) details.

- I. Supervisors paid by ACE funding will be at the location of the detail with their officers during details.
- II. Official Advanced Funds (OAF) may not be expended for food of any type during ACE details.
- III. Purchases of alcohol, for covert use, must be approved by the respective ACE detail supervisor.
- IV. Confidential Source (CS) payments will be limited to \$25 per establishment, with a maximum daily payment of \$100. Amounts greater than \$100 must have been preapproved by the Zone Commander, or designee.
- V. Nothing in this addendum supersedes the required fiscal accountability and responsibility of documenting all OAF expenditures.

-End of Addendum-