



Illinois Department of Corrections

Administrative Directive

Number: 02.70.155	Title: Property Control: Fixed Assets Reporting	Effective: 7/1/2021
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Director
Supersedes:	02.70.155 effective 12/1/2009

Authority: 730 ILCS 5/3-2-2 Statewide Accounting Management System (SAMS)	Related ACA Standards: 5-ACI-1B-08, 11, 13
Referenced Policies:	Referenced Forms: C-15 – Agency Report of State Property

I. POLICY

The Department shall submit a summary of its fixed assets to the State Comptroller's office on a quarterly basis.

II. PROCEDURE

A. Purpose

The purpose of this directive is to establish a uniform Departmental method to ensure accurate and timely filing of quarterly reports of fixed assets.

B. Applicability

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

C. Facility Reviews

A review of this directive shall be conducted at least annually by Central Office staff designated by the Director.

D. Designees

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

E. Definitions

Fixed Assets – assets of a permanent or long-term nature used in operation of State business and not intended for sale.

F. Requirements

1. Fiscal shall prepare a report of fixed assets at the end of each quarter. The report shall be prepared on the Comptrollers' Agency Report of State Property, C-15, and shall reflect property additions, deletions and transfer activity for the applicable quarter.
2. Once complete, the Shared Services Fiscal Section shall submit the C-15 to the Comptroller's Office by the end of the month following quarter-end.