



OFFICE OF THE KANE COUNTY AUDITOR
Penny Wegman, Kane County Auditor

Kane County
Procurement Card Review

June 2021 – November 2021

April 19, 2022

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Background

The Kane County Auditor’s Office performed an audit of the Procurement Cards used for Kane County during Fiscal Year 2021. The Auditor’s Office will provide continuous and transparent information regarding Procurement Card transactions to the County Board and the citizens of Kane County. One of the ways to achieve this, is by providing a semi-annual Procurement Card review. We will publish an informational report for Procurement Card transactions that take place December 1st through May 31st and a report for June 1st through November 30th.

This report will provide information on Procurement Card transactions from June 1, 2021 through November 30, 2021.

Procurement Cards Issued to Each Department

As of November 30, 2021, the County has issued 76 Procurement Cards to employees as follows

Number of Card Holders	
Sheriff's Office	21
Circuit Clerk	7
Court Services	6
Information Technology	6
State's Attorney's Office	5
Judiciary	4
Building Management	3
Coroner	3
Public Defender's Office	3
County Clerk	2
Development	2
Water Resources	2
Animal Control	1
Auditor	1
Community Reinvestment	1
County Board	1
Environmental Management	1
Health	1
KaneComm	1
Law Library	1
Purchasing	1
Transportation	1
Veteran's Office	1
Workforce Development	1
Total	76

OFFICE OF THE KANE COUNTY AUDITOR*Penny Wegman, Kane County Auditor***Total Purchases Reviewed Per Department**

Transactions from June 2021 - November 2021		
Department	Total Purchases	
	Number	Dollar Amount
Sheriff's Office	663	\$ 163,536
Information Technology	343	\$ 125,800
Court Services	287	\$ 61,155
State's Attorney's Office	175	\$ 51,606
Judiciary	73	\$ 32,530
Animal Control	112	\$ 30,257
Transportation	177	\$ 23,560
Health	124	\$ 19,134
Coroner	129	\$ 15,718
Workforce Development	51	\$ 14,214
Development	69	\$ 13,903
County Clerk	55	\$ 11,953
Building Management	73	\$ 7,746
KaneComm	40	\$ 7,710
Circuit Clerk	42	\$ 6,653
Public Defender	32	\$ 4,787
Purchasing	12	\$ 4,514
Water Resources	31	\$ 3,424
Auditor	8	\$ 3,383
Veteran's Office	16	\$ 3,342
Law Library	19	\$ 2,959
Community Reinvestment	23	\$ 1,503
County Board	10	\$ 798
Environmental Management	3	\$ 727
Total	2,567	\$ 610,910

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Top 10 Vendors Used

Rank	Vendor	Number of Transactions	Total Spending
1	Amazon	777	\$ 129,453
2	CBI Lansweeper	1	\$ 24,000
3	Comcast Chicago	89	\$ 18,417
4	Gaylord Opryland	26	\$ 10,554
5	DNH GODADDY.COM	33	\$ 9,556
6	Paypal	25	\$ 8,565
7	Rightsize Facility	2	\$ 8,527
8	Home Depot	44	\$ 8,108
9	Verizon	1	\$ 7,200
10	Radisson	10	\$ 6,627

- ***Top 10 vendors accounted for 37.8% of total procurement card purchases (Total Dollars) with Amazon accounting for 21.2% of the total purchases. (Total Dollars)***

Review Scope

We conducted our review of procurement card transactions dated June 1, 2021 through November 30, 2021. To accomplish our objectives, we performed the following:

- Obtained a listing of all procurement card holders and reviewed transactions for compliance to cardholder agreements
- Examined all cardholder receipts and credit card statements for the 6-month testing period
- Verified whether appropriate levels of management review and approval existed and were exercised
- Receipt on file for every purchase, if not, then the missing receipt affidavit was completed
- Verified no tax was charged, and if tax was charged on a purchase, determine if a credit was received

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Summary of Overall Findings for June 2021 through December 2021

Of the 2,567 procurement card transactions reviewed, the following general issues were identified:

- 19% of the documentation/support for the purchase lacked a description of the County/ Business purpose or the County/Business purpose was not obvious
- 7% of the purchases included taxes paid
- 34% of the purchase support (invoices, etc.) lacked documentation of a Supervisor’s review and approval of the purchase
- 1% had a missing receipt affidavit submitted in lieu of the receipt

Fiscal Year 2021 (12-Month Summary)

December 1, 2020 through November 30, 2021

Procurement Card Purchases By Each Department:

Transactions From December 2020 - November 2021		
Department	Total Purchases	
	Number	Dollar Amount
Information Technologies Department	860	\$ 321,918
Sheriff's Office	1,266	\$ 271,918
Court Services	430	\$ 94,397
Health	377	\$ 69,469
State's Attorney's Office	252	\$ 67,164
Transportation	332	\$ 48,037
County Coroner	238	\$ 46,558
Animal Control	193	\$ 43,698
Judiciary	107	\$ 35,898
Workforce Development	96	\$ 35,550
County Clerk	85	\$ 26,848
Building Management	122	\$ 22,873
Development	114	\$ 19,201
Circuit Clerk	70	\$ 10,993
KaneComm	73	\$ 10,869
Purchasing	24	\$ 8,436
Law Library	35	\$ 5,664
Public Defender	44	\$ 5,360
Water Resources	43	\$ 5,123
County Auditor	15	\$ 4,827
Veteran's Assistance Commission	29	\$ 4,795
Community Reinvestment	41	\$ 2,956
Environmental Management	16	\$ 2,172
County Board	14	\$ 1,301
Total	4,876	\$ 1,166,024

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Top 20 Vendors for Fiscal Year 2021 (Total Dollars)

Top Twenty Vendors Used			
Rank	Vendor	Number	Total dollar
1	AMAZON	1,428	\$ 255,102
2	COMCAST CHICAGO	170	\$ 35,231
3	ZOOM.US	72	\$ 32,695
4	BESTBUY	45	\$ 26,088
5	CBI LANSWEEP	1	\$ 24,000
6	DNH GODADDY.COM	78	\$ 17,311
7	800.COM, LLC	9	\$ 13,750
8	PANERA BREAD	25	\$ 11,567
9	MENDEL PLUMBING	4	\$ 11,420
10	GAYLORD OPRYLAND	26	\$ 10,554
11	THE HOME DEPOT	80	\$ 10,362
12	AMERICAN AIRLINES	55	\$ 9,931
13	ADOBE	3	\$ 9,294
14	NU CPS REGISTRATION	7	\$ 9,200
15	TAYLOR STREET PIZZA	48	\$ 9,142
16	JIMMY JOHNS	31	\$ 8,980
17	RIGHTSIZE FACILITY	2	\$ 8,527
18	CELLEBRITE INC.	3	\$ 8,289
19	UNITED AIRLINES	41	\$ 8,253
20	EIG CONSTANTCONTACT.CO	27	\$ 8,070

**Summary of Overall Findings for Fiscal Year 2021
December 2020 through November 2021**

Of the 4,876 procurement card transactions reviewed, the following general issues were identified:

- 13% of the documentation/support for the purchase lacked a description of the County/ Business purpose or the County/Business purpose was not obvious
- 5% of the purchases included taxes paid
- 30% of the purchase support (invoices, etc.) lacked documentation of a Supervisor’s review and approval of the purchase
- 1% had a missing receipt affidavit submitted in lieu of the receipt

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Trend - Purchase Card Usage

As indicated below, over the past five years, the amount of Procurement Card purchases has increased:

Procurement Card Purchases (Fiscal Year)	
Year	Purchases
2015	\$ 725,246
2016	\$ 660,840
2017	\$ 663,492
2018	\$ 769,897
2019	\$ 958,198
2020	\$ 1,147,773
2021	\$ 1,166,024