



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

Kane County
Procurement Card Review

December 2020 – May 2021

February 15, 2022

Kristin Jenkins
Chief Deputy Auditor

Michael Trendell
Deputy Auditor

Angelica Flores
Ryan Kula
Staff Auditors

719 S. Batavia Ave, Geneva, IL 60134
(630) 232-5915

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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 2020. 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 December 1, 2020 through May 31, 2021.

Purchase Cards Issued to Each Department

As of May 31, 2021, the County has issued 79 procurement cards to employees as follows:

| Department | Number |
|-------------------------------------|-----------|
| Sheriff | 24 |
| Circuit Clerk | 9 |
| Court Services | 6 |
| Information Technologies Department | 6 |
| State's Attorney | 5 |
| Building Management | 3 |
| County Coroner | 3 |
| Judiciary | 3 |
| Public Defender | 3 |
| County Clerk | 2 |
| Development | 2 |
| Animal Control | 1 |
| Community Reinvestment | 1 |
| County Auditor | 1 |
| County Board | 1 |
| Environmental Management | 1 |
| Health | 1 |
| KaneComm | 1 |
| Law Library | 1 |
| Purchasing | 1 |
| Transportation | 1 |
| Veteran's Commission | 1 |
| Water Resources | 1 |
| Workforce Development | 1 |
| Total Cards | 79 |

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| Transactions from December 2020 - May 2021 | | |
|---|------------------------|----------------------|
| Department | Total Purchases | |
| | Number | Dollar Amount |
| Information Technologies Department | 517 | \$ 196,118 |
| Sheriff | 603 | \$ 108,382 |
| Health | 253 | \$ 50,335 |
| Court Services | 143 | \$ 33,241 |
| County Coroner | 109 | \$ 30,839 |
| Transportation | 155 | \$ 24,477 |
| Workforce Development | 45 | \$ 21,336 |
| County Clerk | 30 | \$ 14,895 |
| State's Attorney | 77 | \$ 15,558 |
| Animal Control | 81 | \$ 13,440 |
| Building Management | 49 | \$ 15,127 |
| Development | 45 | \$ 5,298 |
| Circuit Clerk | 28 | \$ 4,340 |
| Purchasing | 12 | \$ 3,922 |
| Judiciary | 34 | \$ 3,369 |
| KaneComm | 33 | \$ 3,159 |
| Law Library | 16 | \$ 2,705 |
| Water Resources | 12 | \$ 1,698 |
| Community Reinvestment | 18 | \$ 1,453 |
| Veteran's Commission | 13 | \$ 1,453 |
| Environmental Management | 13 | \$ 1,445 |
| County Auditor | 7 | \$ 1,444 |
| Public Defender | 12 | \$ 572 |
| County Board | 4 | \$ 504 |
| Total | 2,309 | \$ 555,114 |

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Top 10 Vendors Used

| Top Ten Vendors Used | | | |
|-----------------------------|-----------------|----------------------------|---------------------|
| Rank | Vendor | Number of Purchases | Total Dollar |
| 1 | Amazon | 686 | 134,228 |
| 2 | Zoom | 40 | 30,873 |
| 3 | Best Buy | 34 | 25,215 |
| 4 | Comcast | 81 | 16,814 |
| 5 | 800.COM, LLC | 3 | 11,616 |
| 6 | Panera Bread | 19 | 10,163 |
| 7 | Adobe | 15 | 9,632 |
| 8 | Paypal | 34 | 9,529 |
| 9 | Jimmy Johns | 26 | 8,171 |
| 10 | Cellebrite Inc. | 2 | 8,000 |

- *Top 10 vendors account for 47.6% of total procurement card purchases and Amazon accounts for 24.2% of procurement card purchases*

Review Scope

We conducted our review of procurement card transactions dated December 1, 2020 through May 31, 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 no then the missing receipt affidavit was filled out
- No tax charge, and if yes, was a credit received

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Summary of Overall Findings

Of the 2,309 procurement card transactions reviewed, the following general issues were identified:

- 7% of the documentation/support for the purchase lacked a description of the County / Business purpose or the County / Business purpose wasn't obvious
- 4% of the purchases included taxes paid, approximately \$975
- 25% of the purchase support (invoices, etc.) lacked documentation of a Supervisor's review and approval of the purchase
- 1% had a missing receipt affidavits submitted in lieu of the receipt

Trend

Over the past six 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 - 6 months | \$ 555,114 |