



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

**Kane County Jail
Commissary Audit
Fiscal Year 2021**

August 8, 2022

Kristin Jenkins
Chief Deputy Auditor

Michael Trendell
Deputy Auditor

Raul Chavez
Ryan Kula
Staff Auditors

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

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Summary

The Commissary of the Joint Committee on Administrative Rules requires jails that maintain a commissary system for detainees shall arrange an annual audit be performed by either the County Auditor or the County Treasurer.

Background:

Section 701.250 Commissary of the Joint Committee on Administrative Rules is as follows:

- a. Each jail may establish and maintain a commissary system to provide detainees with items or access to services approved by the Sheriff.
- b. No member of the jail staff shall gain personal profit, directly or indirectly, as a result of the commissary system.
- c. Prices charged detainees shall not exceed those for the same articles if sold in local community stores nor shall the prices charged for postal supplies exceed those for the same articles sold at local post offices.
- d. Commissary access shall be provided on a regularly scheduled basis and not less than once weekly.
- e. Net profits from the commissary system shall be used for education, recreation or other purposes within the jail for the benefit of detainees, as deemed appropriate by the Sheriff. Profits may be used for record keeping expenses of the commissary.
- f. Accurate accounting for all purchases, sales and expenditures of the commissary system, including phone services and, if provided, email access, shall be maintained. An annual audit shall be arranged with the County Auditor or County Treasurer.

Objectives:

A county jail commissary audit report must, at a minimum include:

1. Identification as an official audit, the one-year period involved and the county official that arranged the commissary system audit as well as auditing firm, if different.

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

2. Answers to the eight County Jail Inspection Checklist questions:
 - a. Has a commissary system been established?
 - b. Are prices charged detainees consistent with local community stores?
 - c. Are prices for postal supplies sold at post office cost?
 - d. Is commissary provided on a regularly scheduled basis at least weekly?
 - e. Are net profits of the commissary system used only for education, recreation or other purposes within the jail for the benefit of the detainees as deemed appropriate by the Sheriff?
 - f. Are net profits used for record keeping expenses of the commissary system?
 - g. Is there accurate accounting maintained for all purchases, sales and electronic mail services provided to detainees?
 - h. Has there been a completed timely audit of the commissary system arranged with the County Auditor or County Treasurer?
3. An accurate accounting showing total purchases, sales and expenditures of the commissary system as would typically be reported by an accountant for business purposes.
4. Contain a verification of the total amount of net profits of the commissary system as a whole for the one-year period that can be broken down into subcomponents as determined by the auditor.
5. Contain a listing of all uses of the commissary system's net profits by amounts, dates, and asserted benefit to the jail's detainees and a verification that each use was deemed appropriate by the Sheriff before the expenditure was made.
6. Contain verification by the auditor that a review of the prices charged to the jail's detainees for each commissary article shows the commissary prices do not exceed the prices for the same articles as may be sold in local community stores in that county.
7. Contain verification by the auditor that a review of the prices charged the jail detainees for commissary postal supplies shows the prices do not exceed the prices for the same postal supplies as sold at the post office located closest to the county jail.
8. Contain an auditor assessment whether any members of the jail staff received personal gain, directly or indirectly, as a result of the commissary system and the basis for the assessment.

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Procedures and Results:

Requirement #1:

Identification as an official audit, the one-year period involved and the county official that arranged the commissary system audit as well as auditing firm, if different.

This audit is an official audit performed by the Kane County Auditor's Office. The audit is for the period of one year with the audit period being from December 1, 2020 to November 30, 2021.

Requirement #2:

Answers to the eight County Jail Inspection Checklist questions:

The following eight questions were answered as a result of audit procedures and inquiries performed during the audit as required by State Statute. The answers are noted below as required by the current County Jail Inspection Checklist used by the Department's Jail and Detention Standard's Unit and requires a response of either YES, N/A or NO to the following:

*Has a commissary system been established? **YES***

*Are prices charged detainees consistent with local community stores? **Yes***

*Are prices for postal supplies sold at post office cost? **YES***

*Is commissary provided on a regularly scheduled basis at least weekly? **YES***

*Are net profits of the commissary system used only for education, recreation or other purposes within the jail for the benefit of the detainees as deemed appropriate by the Sheriff? **YES***

*Are net profits used for record keeping expenses of the commissary system? **YES***

*Is there accurate accounting maintained for all purchases, sales and electronic mail services provided to detainees? **YES***

*Has there been a completed timely audit of the commissary system arranged with the County Auditor or County Treasurer? **YES, Kane County Auditor***

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Requirement #3

An accurate accounting showing total purchases, sales and expenditures of the commissary system as would typically be reported by an accountant for business purposes.

The Sheriff's Office provided appropriate reports and detail showing the Commissary's purchases, sales and expenditures. In addition, the Sheriff's Office provided twelve monthly bank reconciliations.

Requirement #4:

Contain a verification of the total amount of net profits of the commissary system as a whole for the one-year period that can be broken down into subcomponents as determined by the auditor.

From the financial information provided by the Sheriff's Office, the Auditor's Office prepared the Commissary's Profit & Loss Statement, year ended November 30, 2021 and the Cash Balance Statement as of November 30, 2021. (See Attachment #1)

Requirement #5:

Contain a listing of all uses of the commissary system's net profits by amounts, dates, and asserted benefit to the jail's detainees and a verification that each use was deemed appropriate by the Sheriff before the expenditure was made

The Sheriff's Office provided appropriate reports and detail showing the Commissary's approved purchases. A review of these purchases by the Auditor's Office revealed appropriate purchases made for the benefit of the Detainees.

Requirement #6:

Contain verification by the auditor that a review of the prices charged to the jail's detainees for each commissary article shows the commissary prices do not exceed the prices for the same articles as may be sold in local community stores in that county.

The Auditor's Office tested 44 commissary items that are available to Detainees from the Aramark master pricing list. For each item, the Auditor's Office compared the price listed in Aramark's pricing list to the price listed at local retail establishments. Locations used for comparisons included CVS, Jewel, Walgreens, and Walmart. In addition, online prices were also verified at Target. For each item selected, the Auditor's office was able to locate the item at a local retail establishment at a price that was identical or lower as the Commissary price.

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Although this audit is through November 30, 2021, The Auditor's Office used the most current prices maintained in Aramark's Price List and the most current prices at the retail establishments. To test prices from November 2021, (8 months prior) would be impractical.

Requirement #7:

Contain verification by the auditor that a review of the prices charged the jail detainees for commissary postal supplies shows the prices do not exceed the prices for the same postal supplies as sold at the post office located closest to the county jail.

The Auditor's Office tested 2 postal supplies maintained as commissary items and available to Detainees from the Aramark master pricing list. For each item, we compared the price listed in Aramark's pricing list to the price listed at the Geneva, Illinois Post Office.

Our price testing for postal supplies commissary items indicated that prices charged to Detainees by Aramark are consistent with the price of items available at the Geneva Post Office.

Although this audit is through November 30, 2021, The Auditor's Office used the most current prices maintained in Aramark's Price List and the most current prices at the Geneva Post Office. To test prices from November 2021, (8 months prior) would be impractical.

Requirement #8:

Contain an auditor assessment whether any members of the jail staff received personal gain, directly or indirectly, as a result of the commissary system and the basis for the assessment.

We noted no evidence during our audit procedures that would indicate any member of the jail staff receiving personal gain, directly or indirectly, as a result of the commissary system.

Our basis for this assessment is as follows:

- Reviewed the Economic Interest Statements (EIS) for Jail Staff employees
 - There were no responses indicating personal profit, directly or indirectly, as a result of the commissary system
- Review, inquiries and testing of expenditures of commissary funds
- Identified 17 payments totaling \$1,189 that were made to 6 jail employees
 - Detail review of all 17 payments indicated legitimate reimbursements for monies paid by the identified jail employee

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

Closing Remarks

The Auditor's Office would like to thank Lieutenant Mergim Azemi of the Sheriff's Office for his expertise, knowledge and valuable assistance in the performance of this review.

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

Attachment #1

**Commissary Fund
Profit & Loss Statement
December 1, 2020 to November 30, 2021**

Revenues	\$ 630,844
Expenditures	\$ 580,756
Other Financing Sources (Uses)	<u>\$ 26,200</u>
Account Net Increase	<u><u>\$ 76,288</u></u>

**Commissary Fund
Cash Balance as of November 30, 2021**

Cash Balance as of December 1, 2020	\$ 205,509
Account Net Decrease	<u>\$ 76,288</u>
Cash Balance as of November 30, 2021	<u><u>\$ 281,797</u></u>