OFFICE OF THE KANE COUNTY AUDITOR

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2026 Economic Interest Statement Audit

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Background & Scope

Background

The Office of the Kane County Auditor has completed a limited scope review of the 2026 Economic Interest Statement (EIS) collected and maintained by the Kane County Clerk. Under the Illinois Governmental Ethics Act, 5 ILCS 420/4A, the Economic Interest Statement is completed annually.

The Auditor's Office performs an audit of the Economic Interest Statement (EIS) to ensure that all persons identified by their respective units of government, limited to those units of government classified as "county departments," as being subject to the Illinois Governmental Ethics Act, 5 ILCS 420/4A to file an Economic Interest Statement, have complied with the filing requirements.

Scope

This report will provide information on the Economic Interest Statement (EIS) collected and maintained by the Kane County Clerk for fiscal year 2026.

Using the Economic Interest Statement (EIS) collected, the Office of Kane County Auditor has performed the following procedures:

1. Reviewed the Illinois Governmental Ethics Act 5 ILCS 420 / 4A – Disclosure of Economic Interest
2. Identify the units of government under review – Kane County
3. Review the reports for units of government under review:

    a. All Filers
    b. Multi Filers
    c. Late Filers
    d. Non-Filers
    e. Question Answered

Analysis

Economic Interest Statement Process

There are four parties involved in the process: County Clerk, Unit of Government, Filer, and State Board of Elections. The County Clerk is responsible for the overall process. The County Clerk is required to maintain a list of required filers obtained from the units of government, send out the Economic Interest Statement forms, track responses, post responses, collect fees and penalties from any late filers, communicate the results to the State Board of Elections, and solute with the State Attorney on appropriate action over late filers or non-filers.

The Unit of Government is responsible for notifying and providing a written list to the County Clerk of required filers. Below is a list of required filers, applicable to Kane County:

1) *Persons who are elected to office in a unit of local government and candidates for nomination or election to that office, including regional superintendents of school districts.* (5 ILCS 420/4A-101.5(a))
2) *Persons appointed to the governing board of a unit of local government, or of a special district, and persons appointed to a zoning board, or zoning board of appeals, or to a regional, county, or municipal plan commission, or to a board of review of any county, and persons appointed to the board of the Metropolitan Pier and Exposition Authority and any Trustee appointed under Section 22 of the Metropolitan Pier and Exposition Authority Act, and persons appointed to a board or commission of a unit of local government who have authority to authorize the expenditure of public funds. This subsection (b) does not apply to members of boards or commissions who function in an advisory capacity.* (5 ILCS 420/4A-101.5(b))
3) *Persons who are employed by a unit of local government and are compensated for services as employees and not as independent contractors* (5 ILCS 420/4A-101.5(c))
    a. *the head of the department or who exercise similar authority within the unit of local government*
    b. *have direct supervisory authority or direct responsibility for the formulation, negotiation, issuance, or execution of contracts entered into by the local government in the amount of $1,000 or greater*
    c. *have authority to approve licenses and permits*
    d. *can adjudicate, arbitrate, decide any judicial or administrative proceedings*
    e. *have authority to issue or adopt rules and regulations within areas under the authority of unit of government*
    f. *have supervisory responsibility for 20 or more employees of the unit of local government*

4) *Persons employed by the school district in positions that require that person to hold an administrative or chief school business official endorsement (*5 ILCS 420/4A-101.5(d))
5) *Members of the board of any pension fund established under the Illinois Pension Code, if not required to file under any other provision of this Section. (*5 ILCS 420/4A-101.5(e))

The filer is responsible for accurately completing the form by the respective due date.

The State Board of Elections receives a list from the County Clerk of those who have filed statements.

Economic Interest Statement Timeline

The process kicks off at the start of the new fiscal year with the Kane County Clerk sending out reminders to the units of government to complete their list of filers. The process then ends with the County Clerk submitting the results to the State Board of Election and posting the results.

December 1	Process begins
February 1	Units of government due date to notify the County Clerk on who is required to file
On or before April 1	County Clerk's due date to send Out the EIS form
May 1	Filers due date to complete the EIS form
May 2	Required filers who do not complete the EIS form by the 1st, may be subject to a late fee of $15.
May 2-May 8, (7 days after the due date)	County Clerk's period of time to notify individuals who did not file on time
May 15	Required filers. who do not complete the EIS form by May 15th. may be subject to a $100 per day penalty and the $15 late fee.
After May 31	Required filers who do not complete the EIS form by May 31st may be declared ineligible for office or subject to forfeiture of office. This would be remedied by a 'quo warranto' filed by the Illinois State's Attorney
June 1	County Clerk's due date to send results to the State Board Of Elections

Economic Interest Statement Form Questions & Submission

The Economic Interest Statement form asks each filer to respond to seven questions, providing additional detail for any questions that are not answered “none” or “not applicable”. The questions per the 2026 Economic Interest Statement are listed below:

Question 1: If you have any single asset that was worth more than $11,600 as of the end of the preceding calendar year and is held in, or payable to, your name, held jointly by, or payable to, you with your spouse, or held jointly by, or payable to, you with your minor child, list such assets below. In the case of investment real estate, list the city and state where the investment real estate is located. If you do not have any such assets, list "none" below.

Question 2: Excluding the position for which you are required to file this form, list the source of any income in excess of $8,700 required to be reported during the preceding calendar year. If you sold an asset that produced more than $8,700 in capital gains in the preceding calendar year, list the name of the asset and the transaction date on which the sale or transfer took place. If you had no such sources of income or assets, list "none" below.

Question 3: Excluding debts incurred on terms available to the general public, such as mortgages, student loans and credit card debts, if you owed any single debt in the preceding calendar year exceeding $11,600 list the creditor of the debt below. If you had no such debts, list "none" below. List the creditor for all applicable debts owed by you, owed jointly by you with your spouse, or owed jointly by you with your minor child. In addition to the types of debts listed above, you do not need to report any debts to or from financial institutions or government agencies, such as debts secured by automobiles, household furniture or appliances, as long as the debt was made on terms available to the general public, debts to members of your family, or debts to or from a political committee registered with the Illinois State Board of Elections or any political committee, principal campaign committee, or authorized committee registered with the Federal Election Commission.

Question 4: List the name of each unit of government of which you or your spouse were an employee, contractor, or office holder during the preceding calendar year other than the unit or units of government in relation to which the person is required to file and the title of the position or nature of the contractual services.

Question 5: If you maintain an economic relationship with a lobbyist or if a member of your family is known to you to be a lobbyist registered with any unit of government in the State of Illinois, list the name of the lobbyist below and identify the nature of your relationship with the lobbyist. If you do not have an economic relationship with a lobbyist or a family member known to you to be a lobbyist registered with any unit of government in the State of Illinois, list "none" below.

Question 6: List the name of each person, organization or entity that was the source of a gift or gifts, or honorarium or honoraria, valued singly or in the aggregate in excess of $600 received during the preceding calendar year and the type of gift or gifts, or honorarium or honoraria, excluding any gift or gifts from a member of your family that was not known to be a lobbyist registered with any unit of government in the State of Illinois. If you had no such gifts, list "none" below.

Question 7: List the name of any spouse or immediate family member living with the person making this statement employed by a public utility in this State and the name of the public utility that employs the relative.

Most forms are completed electronically through the Kane County Clerk's Statement of Economic Interests Online website.

See (https://kaneeis.countyofkane.org/SEIOnline/PublicSearch/LoginMaster.aspx), but paper copies also still accepted. The website is used to meet the requirements for the Illinois Governmental Ethics Act, 5 ILCS 420/4A-108 – Internet-based systems of filling. The website is accessible to the public and posts the contents of the statements filed for inspection.

Economic Interest Statement Results

In 2026, there were 36 units of government under review categorized as Kane County – County Departments.

282 people participated in completing the Economic Interest Statement form. 39 people were identified as "multi-filers," for Kane County who were listed under multiple units of government.

There were 71 late filers as of the County Clerks filing deadline of May 1st. Of the 71, 10 were Kane County employees. These 10 late filers were subjected to a late fee, according to the Kane County Clerk's website.

In this reporting period, there was 1 Kane County employee that was listed as "Unsubmitted Filers".

As such, all other filers identified by their respective units of government as being required to file an Economic Interest Statement under the Illinois Governmental Ethics Act, as described above, filed those statements with the Kane County Clerk.

Below is a summary of responses to the questions per the Economic Interest Statement form:

Question Summary	**Number of Responses**
1 - Single assets valued greater than $11,600 held in, or payable to, your name, held jointly by, or payable to, you with your spouse, or held jointly by, or payable to, you with your minor child…	105
2 - List the source of any income in excess of $8,700…	53
3 - Any single debt owed in in the preceding calendar year exceeding $11,600, list the creditor of the debt…	19
4 - Employment, contractor or office holder with another unit of government…	45
5 - Any economic relationship with a lobbyist or if a member of your family is known to you to be a lobbyist registered with any unit of government in the State of Illinois…	2
6 - Source of a gift or gifts, or honorarium or honoraria, valued singly or in the aggregate in excess of $600 received …	1
7 - List any spouse or immediate family member employed by a public utility in this State and the name of the public utility that employs the relative.	6

Note: All Economic Interest Statement forms for Kane County filers were examined, but in the case of individuals filing under multiple units of government only a single response was included in this summary to avoid duplication.

Conclusion

The Economic Interest Statements collected and maintained by the Kane County Clerk comply with the Illinois Governmental Ethics Act and provide a highly transparent resource for the general public to examine.

The Auditor's Office would like to thank all those who assisted us in our review. Your generous assistance is greatly appreciated.