

The background of the page features a large, faint watermark of the Seal of the State of Illinois. The seal is circular with a scalloped outer edge. Inside the seal, the words "OFFICE OF THE KANE COUNTY AUDITOR" are visible at the top, "ORGANIZED" in the middle, and "JAN. 16, 1830" at the bottom. The seal also contains the text "STATE OF ILLINOIS" around the perimeter.

OFFICE OF THE KANE COUNTY AUDITOR

Penny Wegman, Kane County Auditor

AMAZON PURCHASES AUDIT

Fiscal Year 2025

May 27th, 2026

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Executive Summary

The Office of the Kane County Auditor conducted a County-wide review of purchases made through the County's Amazon Business account during Fiscal Year 2025. The purpose of this audit was to evaluate compliance with Kane County's financial policies and to verify the accuracy of Amazon transactions recorded in the Tyler Technologies New World ERP system.

The audit included a review of all purchases made through the County-wide Amazon Business account during Fiscal Year 2025.

Key Findings

- During Fiscal Year 2025, 1,929 transactions were made on the County-wide Amazon Business account.
- 83.62% (1,613 transactions) were paid using a County-issued P-cards.
- Three transactions were identified as personal charges.
- The Auditor's Office recommends establishing a policy governing the use of the "Pay by Invoice" credit line feature within the County's Amazon Business account.

Conclusion

The Kane County Auditor's Office reviewed 1,929 Amazon transactions made through the County's Amazon business account during Fiscal Year 2025. Overall, the audit determined that majority of purchases were properly processed using County-issued P-Cards and complied with the County's financial policies.

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Objective & Scope

Objective

To conduct a comprehensive evaluation of purchases made through the Amazon Business account by county departments, with the objective of ensuring that all transactions are properly authorized, accurately documented, and fully compliant with the established provisions and requirements outlined in the Kane County Financial Policies.

The Office of the Kane County Auditor performed the necessary actions to complete the audit under the applicable law of Illinois State Statute 55 ILCS 5/3-1005(i): "Audit the documentation, records, and bases for the amounts to the county, as maintained by county vendors, under agreements between the county and its vendor".

Scope

- Review Amazon purchases and its supportive documentation that were made during Fiscal Year 2025 (December 2024 – November 2025) using Kane County's New World ERP system.
- Review the Kane County Financial Policies.
- Review Amazon's "Pay by Invoice" Feature/Policy.

Analysis

Auditing Process of Amazon Purchases (Methodology)

The Auditor's Office conducted a monthly review of Amazon purchases made by County departments and elected offices. This process included accessing the Countywide Amazon account and reviewing transactions data in the Tyler Technologies New World ERP system.

Purchase reports generated by Amazon were compared against transactions recorded in the ERP system to verify accuracy and compliance with County policies.

Each transaction was reviewed to confirm the following:

- The credit card identifier matched between the Amazon invoice and the New World ERP system.
- The credit card was a valid County credit card.
- The shipping address corresponds to a Kane County facility.
- No sales tax was charged.

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- The purchase was made for County business purposes.

If a purchase did not meet all requirements during the review process, the Auditor’s Office contacted the appropriate department or elected office to obtain clarification and verify the purchase.

Fiscal Year 2025 Amazon Activity

The Auditor’s Office reviewed 1,929 Amazon purchases made through the County-wide Amazon Business account during Fiscal year 2025.

The review included an analysis of transaction volume, payment methods, documentation practices, and compliance with County financial policies.

Department/Office	Number of Orders	Total Dollar Spent
Sheriff	570	\$81,543.95
KDOT	503	\$62,424.52
Animal Control	253	\$22,706.29
County Clerk	118	\$31,653.02
Emergency Management	90	\$22,208.54
Court Services	75	\$9,621.58
Public Defender	59	\$9,218.47
Circuit Clerk	56	\$5,146.57
Treasurer	34	\$5,900.98
Development	33	\$5,300.92
County Auditor	29	\$1,799.38
Finance & Purchasing	25	\$2,826.19
Environmental Management	22	\$1,147.33
Development. Mill Creek	19	\$1,260.02
Veteran's Commission	14	\$740.75
Emergency Management	12	\$6,065.96
Supervisor of Assessments	10	\$944.71
County Board	4	\$156.82
Information Technologies	3	\$191.57
Grand Total	1,929	\$270,857.57

Payment Instrument	Number of Transactions
Visa	1,614
Pay by Invoice	254
Cancelled Orders ¹	44
Bank Account	11
Mastercard	3
Gift Certificate/Card	3
Grand Total	1,929

¹ During the audit, there were orders that were cancelled. The Payment Instrument listed was Cancelled (N/A) - per Amazon.

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Fiscal Year 2025 Business Purpose Review

During Fiscal Year 2025, the Auditor’s Office identified 291 transactions (15.09%) that did not include a stated business purpose in the supporting documentation.

Although a business purpose was not documented in the initial supporting materials, the Auditor’s Office verified that each transaction represented a legitimate County purchase after follow-up review with the respective departments.

Purpose Stated	Number of Items
Business Purpose Found	1,638
Not Found	291
Grand Total	1,929

Personal Charges Review

The Auditor’s Office identified three transactions that were determined ‘personal charges’ on the County-wide business account.

The Auditor’s Office contacted the respective departments regarding these purchases, and are currently working with the department and Purchasing to reconcile the transactions.

Review of Charges	Number of Transactions
Personal Charge	3

12-Month Summary (December 2024 – November 2025)

Of the 1,929 Amazon purchases reviewed during Fiscal Year 2025:

- 83.62% (1,613 transactions) were paid using County-issued P-cards.
- 291 transactions lacked a documented business purpose at the time of review but were verified as legitimate purchases.
- 3 transactions were identified as personal charge and are currently being reconciled.

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Amazon ‘Pay by Invoice’ Feature Review

Amazon offers and may approve the “Pay by Invoice” feature for eligible Amazon Business accounts. Various departments within Kane County utilize this feature, which allows for the purchase of goods on credit with payment remitted at a later date.

According to Amazon’s customer service information, Pay by Invoice provides invoicing on a designated schedule, with net 30-day payment terms and no upfront fees or minimum spending requirements.

Failure to remit payment within the 30-day period may result in interest charges of 1.5% per month on any outstanding balance. Additionally, Amazon reserves the right to initiate collection efforts on delinquent accounts, including the engagement of third-party collection agencies, for which the County may be responsible for any associated fees or charges.

Currently, there is no Kane County Financial Policy that addresses this Amazon credit line feature.

How Payment was Made	Number of Transactions
Visa (P-Card)	1,613
Pay by Invoice	253
Bank Account	11
Grand Total	1,877

Recommendations

Following the audit, the Kane County Auditor would recommend the following:

- Establish a policy for Amazon ‘Pay by Invoice’:
 - Develop a formal policy for Amazon’s ‘Pay by Invoice’ feature to ensure invoices are paid within the required timeframe and prevent the accrual of interest charges.

Conclusion

Kane County departments utilize Procurement Cards to facilitate purchases through Amazon. Based on the procedures performed, the audit did not identify any significant discrepancies. However, the review noted the absence of a formal policy governing the use of Amazon’s “Pay by Invoice” feature, which is currently utilized by multiple departments.