



**OFFICE OF THE KANE COUNTY AUDITOR**

*Penny Wegman, Kane County Auditor*

**Kane County**  
**Procurement Card Review**

**December 2024 – November 2025**

March 25<sup>th</sup>, 2026

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# Background & Scope

## Background

Kane County recognizes Procurement Cards are essential for facilitating the purchase of certain goods and services, especially those that may only be procured online, or those required during travel. The Auditor's Office is responsible for auditing the internal controls covering the Procurement Card Program.

The Auditor's Office performs an audit of all Procurement Cards (P-Cards) used for the County and their respective transactions. The Auditor will provide continuous and transparent information regarding P-Card transactions to the County Board and the citizens of Kane County. One of the ways to achieve this is by providing an annual Procurement Card Review. An informational report for P-Card transactions that occur from December through May will be published mid-year and a second report for P-Card transactions from June through November will be published end-of-year (beginning of the new calendar year).

The office of Kane County Auditor will perform the necessary actions to complete the audit under applicable law of Illinois State Statute 55 ILCS 5/3-1005 (from Ch. 34, par. 3-1005) Sec. 3-1005. Duties of auditor. The duties of the county auditor shall be to: (b) "Collect, analyze and preserve statistical and financial information with respect to the cost of operation of the various institutions and facilities maintained, operated or owned by the county."

## Scope

- This report will provide information on the P-Card transactions during the 12-month period from December 2024 through November 2025 (Full-Year).
  - Information was derived from an audit of all P-Card purchase documentation/support imported into the County's Enterprise Resource Planning (ERP) software system, derived from the various County departments/offices, or through the credit card provider's online portal.

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## Analysis

### Procurement Card User Roles

The **Cardholder** is the County Employee that has been issued a P-Card to be used for the responsible purchase of goods and/or services that are necessary for their department. The purchases must follow the current Financial Policies, Procurement Ordinance and the Procurement Card agreement and Administrative Procedures.

The departmental **P-Card administrator** is responsible for receiving the billing statements and collecting all P-Card purchase documentation/support for all P-Cards issued to their department.

The **Elected Official** or **Department Head** is accountable for P-Card usage in their areas of responsibility. Their approval, as denoted by signing, must be on the monthly billing statement.

The **System Administrator** is the Director of Purchasing who provides program maintenance and serves as the interface between the Procurement Card provider and the department cardholders.

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**Full-Year 12-Month Summary (December 2024 – November 2025)**

**Cardholders per Department**

As of January 21<sup>st</sup> 2026, Kane County had a total of 104 P-Cards issued to department employees as follows:

<b>Kane County Cardholders</b>	
<b>Department</b>	<b>Count of Cardholder Name</b>
Sheriff	31
State's Attorney	11
Circuit Clerk	8
Court Services/Court Services Admin	6
Development/ County Development	5
Information Technologies	5
Building Management	4
Transportation	4
Coroner	3
County Clerk	3
Emergency Management Services	3
Judiciary and Courts	3
Public Defender	3
Environmental Management	2
Animal Control	1
Circuit Clerk	1
Community Reinvestment	1
County Auditor	1
County Board	1
Finance	1
Health	1
Human Resources Management	1
Information Technologies/ Building Management	1
KaneComm	1
Law Library	1
Veteran's Commission	1
Workforce Development	1
<b>Grand Total</b>	<b>104</b>

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**Total Procurement Card Purchases by Department**

<b>P-Card Transactions from December 2024 - November 2025</b>		
<b>Total Purchases</b>		
<b>Departments</b>	<b>Count</b>	<b>Dollar Amount</b>
Sheriff	1784	\$ 502,100.67
Information Technologies	702	\$ 238,436.65
State's Attorney	905	\$ 220,001.38
Court Services/Court Services Admin	653	\$ 144,185.79
Health	215	\$ 133,870.66
Transportation	557	\$ 129,300.43
Building Management	395	\$ 86,049.59
Animal Control	325	\$ 60,882.30
Judiciary and Courts	244	\$ 55,339.81
Coroner	174	\$ 52,838.10
Development/ County Development	136	\$ 44,602.02
Community Reinvestment	122	\$ 37,987.95
Emergency Management Services	132	\$ 34,888.65
Circuit Clerk	95	\$ 30,883.82
Environmental Management	137	\$ 20,035.15
County Clerk	122	\$ 19,929.49
KaneComm	127	\$ 19,203.50
Finance	70	\$ 14,770.27
Public Defender	81	\$ 14,734.84
Veteran's Commission	48	\$ 9,821.39
Law Library	45	\$ 5,861.38
Human Resources Management	26	\$ 4,647.59
Information Technologies/ Building Management	29	\$ 4,239.57
County Board	34	\$ 2,639.44
County Auditor	20	\$ 1,168.12
Circuit Clerk	2	\$ 660.29
<b>Grand Total</b>	<b>7,180</b>	<b>\$ 1,889,078.85</b>

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**Top Vendors during the 12 Month Summary (December 2024 – November 2025)**

Top 10 Vendors Used			Top 10 Vendors Paid		
Rank	Vendor	Number of Transactions	Rank	Vendor	Total Dollars Spent
1	AMAZON	2193	1	AMAZON	\$ 331,436.34
2	UBER	238	2	UNITED AIRLINES	\$ 46,835.12
3	UNITED AIRLINES	200	3	COMCAST	\$ 43,175.87
4	COMCAST	184	4	HILTON HOTELS	\$ 37,500.06
5	AMERICAN AIRLINES	104	5	AMERICAN AIRLINES	\$ 25,500.89
6	WALMART	97	6	ILLINOIS DEPARTMENT OF NATURAL RESOURCES	\$ 24,079.90
7	HILTON HOTELS	92	7	THE HOME DEPOT	\$ 23,883.41
8	THE HOME DEPOT	83	8	WALMART	\$ 23,060.41
9	ZOOM.COM	68	9	FS	\$ 23,009.18
10	GODADDY	60	10	SHERATON	\$ 21,661.56
<b>Total</b>		<b>3,319</b>	<b>Total</b>		<b>\$ 600,142.74</b>

The above 10 vendors accounted for 46.23% of total procurement card purchases (Number of Transactions) with Amazon accounting for 30.54% of the total purchases (number of transactions).

The above 10 vendors accounted for 31.77% of total procurement card purchases (Total Dollars Spent) with Amazon accounting for 17.54% of the total purchases (Total Dollars Spent).

- **FS Com Inc.** provider of IT products and solutions for networking, data center and telecom customers.
- The following 7 vendors were included in both the top 10 vendors *used* (Number of Transactions) and top 10 vendors *paid* (Total Dollars Spent): **Amazon, United Airlines, Comcast Chicago, Wal-Mart, Hilton Hotels, The Home Depot and American Airlines.**

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### Review Scope

We conducted our review of procurement card transactions from December 2024 through the end of November 2025. To accomplish our objectives, we performed the following:

- Obtained a listing of all procurement cardholders and reviewed transactions for compliance to cardholder agreements
- Examined all cardholder receipts and credit card statements for the 12-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

### Overall Findings: 12-Month Summary (December 2024 – November 2025)

Of the 7180 Procurement Card transactions reviewed, the following general issues were identified:

- 13.98 % of the documentation/support for the purchase lacked a description of the County/Business purpose or the County/Business purpose was not obvious<sup>1</sup>
- 14.57% of the purchases included taxes paid, approximately \$33,699.27
  - The type of purchases that make up the majority of taxes paid are Lodging and Airfare expenses.
- 1.02% had a missing receipt affidavit submitted in lieu of the receipt

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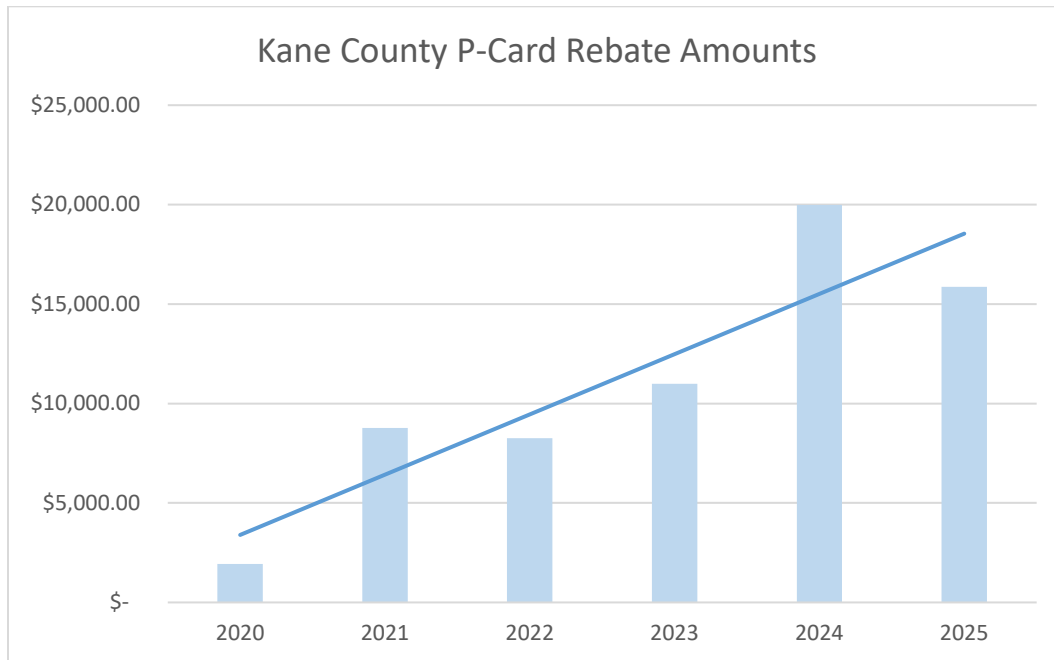
<sup>1</sup> Per Kane County Financial Policies, Section 12. Other Financial Policies; a) Departmental Credit Cards Issued by the County, subsection 8) Internal Controls Regarding Procurement Card Program, “The procurement card administrator for a County department shall ensure that the County and/or business purpose of each County department expense is clearly indicated on the documentation for each expense....”

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**Trend - Kane County Procurement Card Rebates (2020 – 2025)**

As indicated below, over the past several years, the P-Card Rebate amount has followed a trend of amount of the rebate being increased:

Kane County P-Card Rebates		
Bank	Year	Rebate Amount
Fifth-Third Bank	2020	\$ 1,933.68
Fifth-Third Bank	2021	\$ 8,777.37
Fifth-Third Bank	2022	\$ 8,251.76
Fifth-Third Bank	2023	\$ 10,997.41
Chase Bank	2024	\$ 19,984.81
<b>Chase Bank</b>	<b>2025</b>	<b>\$ 15,866.15</b>



- In November 2025, Kane County received the annual Chase Procurement Card Rebate Check in the amount of **\$15,866.15** for the fiscal year of 2025.
- Kane County transitioned into Chase Bank in 2024, which included a **\$10,000** sign on bonus.

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**Trend - Procurement Card Usage by Fiscal Year**

As indicated below, over the past several years, the number of P-Card purchases has followed the trend in an increased amount of spending:

Procurement Card Purchases Fiscal Year	
Year	Total Expenditures
2018	\$ 769,897.00
2019	\$ 958,198.00
2020	\$ 1,147,773.00
2021	\$ 1,182,842.29
2022	\$ 1,305,479.47
2023	\$ 1,732,568.00
2024	\$ 1,865,012.78
<b>2025</b>	<b>\$ 1,889,078.85</b>

