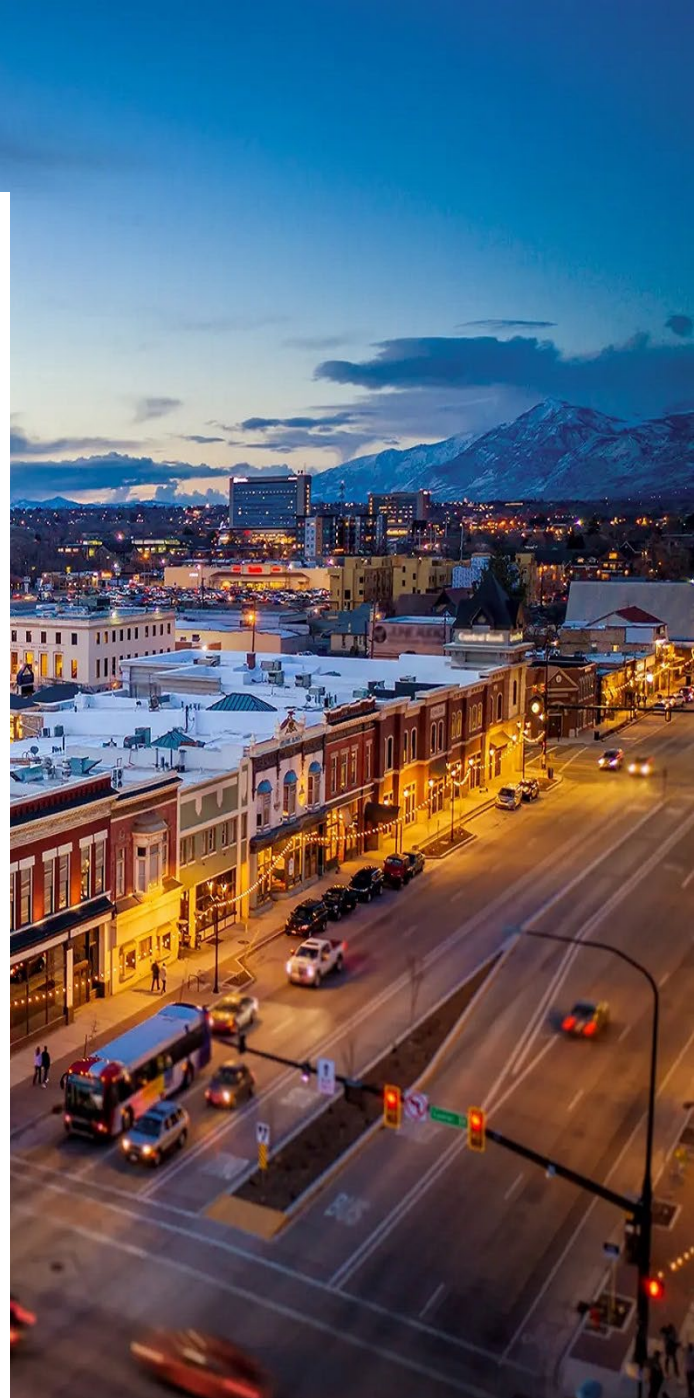


# COUNTYWIDE P-CARDS ASSURANCE ENGAGEMENT

Report No. AE-2024-9

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NOVEMBER 4, 2024

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Utah County Auditor Internal Audit Division  
Internal Audit Manager: Calvin Bergmann, CIA, MPA  
Senior Internal Auditor: Mont Wade, CIA



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# AUDITOR'S LETTER



## Office of the County Auditor Internal Audit Division

November 4, 2024

Rodney Mann, Utah County Auditor  
Utah County Auditor's Office  
100 East Center Street, Suite 3600  
Provo, Utah 84606

Dear Mr. Mann:

The Internal Audit Division ("Division") performed an assurance engagement of Countywide P-card transactions. During this limited review, we performed the following procedures:

1. Tested a sample of transaction ID numbers for split transactions, for the period of January 1, 2024, through September 30, 2024.
2. Tested a sample of transaction ID numbers for personal purchases, for the period of January 1, 2024, through September 30, 2024.
3. Tested the population of P-card numbers with temporary single use, daily, and/or monthly limits and all associated transactions for accurately enforced temporary single use, daily, and/or monthly limits, for the period of August 1, 2024, through September 30, 2024.
4. Tested a sample of transaction ID numbers for proper and timely reconciliation, for the period of January 1, 2024, through September 30, 2024.
5. Interviewed Purchasing Agent regarding any observed instances of noncompliance.

The Division discovered one other matter during the engagement. For finding(s) and/or other matter(s), we provide recommendations to improve the Countywide P-card control environment. Finding and other matter numbering is correlated with the procedures listed above.

Note that our report, by nature, disproportionately focuses on weaknesses. This does not mean there were not strengths within the areas reviewed and other areas not reviewed. For example, we note

that management communicated the percentage of total P-card transactions not reconciled within 30 days has decreased from 16% in June 2023 to 6.4% in September 2024.

The Division appreciates the courtesy and assistance extended to us by Purchasing Division personnel during the engagement process. We look forward to a continuing professional relationship.

Sincerely,

Utah County Internal Audit Division

CC: Robert Baxter, Purchasing Division Manager, Utah County Auditor's Office  
Jeremy Walker, Director of Financial Services, Utah County Auditor's Office  
Patrick Wawro, Director, Utah County Information Systems Department  
James Longhurst, Associate Director, Utah County Information Systems Department

# FINDING(S) & OTHER MATTER(S)

## Other Matter 1.1: Unclear Procurement Policy Enforcement

### Condition

It appears an understanding exists between Purchasing Division employees, Information Systems Department employees, and County P-card users that computer monitor purchases do not require Information System Department approval.

Per *Utah County Procurement Policy (Resolution No. 2024-211)*, Section 2.1.1, “Purchases of computers or computer-related equipment require approval from the Information Systems Department.”

### Recommendation

We recommend Purchasing Division management collaborate with Information Systems management to amend *Utah County Procurement Policy (Resolution No. 2024-211)*, Section 2.1.1, to exclude computer monitors, and any other computer-related equipment desired (e.g. computer mice and keyboards), from the Information Systems Department computer-related equipment purchase approval requirement.

# MANAGEMENT RESPONSE(S)

## Other Matter 1.1: Unclear Procurement Policy Enforcement

### Management Response

Recommendation	Agree/Disagree	Corrective Action Plan	Name and Title of Employee Responsible for Implementation	Target Date*
We recommend Purchasing Division management collaborate with Information Systems management to amend <i>Utah County Procurement Policy (Resolution No. 2024-211)</i> , Section 2.1.1, to exclude computer monitors, and any other computer-related equipment desired (e.g. computer mice and keyboards), from the Information Systems Department computer-related equipment purchase approval requirement.	Agree	Amend the County Procurement Policy to clearly define “computer equipment” so that peripherals, including monitors, are not included in that definition. This amendment will be made at the same time that a handful of other minor changes will be made to Procurement Policy.	Robert Baxter, Purchasing Manager	03/31/2025

\*Entered in MM/DD/YYYY format. Generally, the date should be within 90 days (but no longer than 180 days) of report issuance. If the recommendation has already been implemented, enter the date it was implemented.