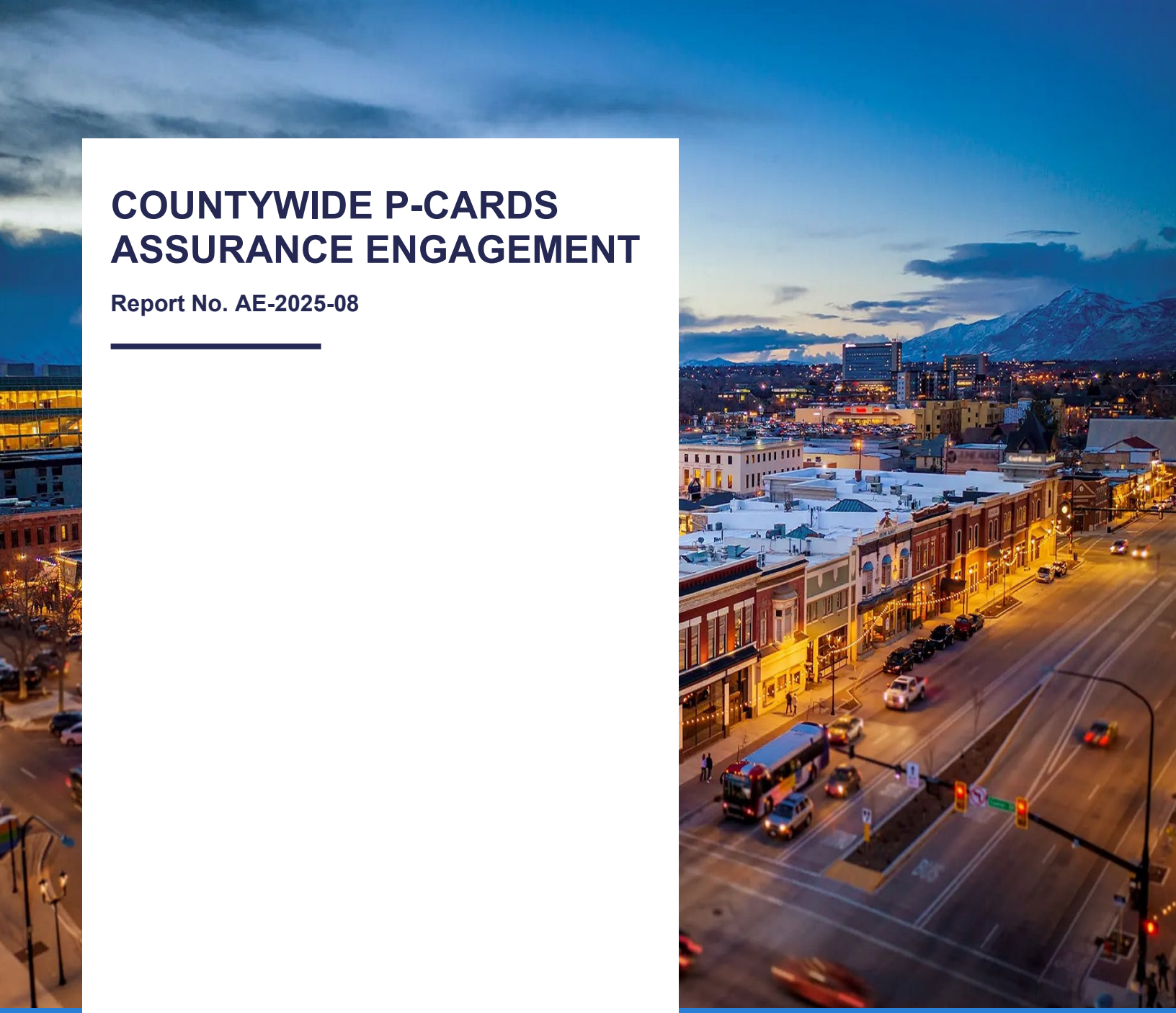

COUNTYWIDE P-CARDS ASSURANCE ENGAGEMENT

Report No. AE-2025-08

NOVEMBER 10, 2025

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

Utah County
HEART of UTAH

TABLE OF CONTENTS

AUDITOR'S LETTER.....1
FINDING(S) & OTHER MATTER(S): CURRENT ENGAGEMENT.....3
FINDING(S) & OTHER MATTER(S): PREVIOUS ENGAGEMENT(S).....4
MANAGEMENT RESPONSE(S).....5

AUDITOR'S LETTER

Office of the County Auditor

Internal Audit Division

November 10, 2025

Rodney Mann, Utah County Auditor; Utah County Audit Committee Chair
Utah County Auditor's Office
151 South University Avenue, Suite 1500
Provo, Utah 84601

Dear Mr. Mann:

The Internal Audit Division ("Division") performed an assurance engagement of Countywide Purchasing ("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, 2025, through September 30, 2025.
2. Tested a sample of transaction ID numbers for personal purchases, for the period of January 1, 2025, through September 30, 2025.
3. Tested the population of P-card number temporary/permanent 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 July 1, 2025, through September 30, 2025.
4. Tested a sample of transaction ID numbers for proper and timely reconciliation, for the period of January 1, 2025, through August 31, 2025.
5. Interviewed Purchasing Agent regarding any observed instances of noncompliance.
6. Reviewed Report No. AE-2024-9 corrective action plan implementation status.

The Division documented one finding and one unaddressed previous engagement other matter during the engagement. For finding(s) and other matter(s), we provide recommendations to improve the Countywide P-card control environment. Finding and other matter numbering is correlated with the procedure numbering 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 a P-card reconciler detected a personal purchase before our engagement was begun and the applicable P-card user reimbursed the County for the personal purchase during the engagement process.

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

Sincerely,

Utah County Internal Audit Division

CC: Robert Baxter, Purchasing Manager, Utah County Auditor's Office
Jeremy Walker, Chief Financial Officer, Utah County Auditor's Office
Kim Jackson, Utah County Treasurer; Utah County Audit Committee Member
Amelia Powers Gardner, Commissioner, Utah County Board of Commissioners; Utah County Audit Committee Member

FINDING(S) & OTHER MATTER(S): CURRENT ENGAGEMENT

Finding 4.1: Untimely P-card Transaction Reconciliation

Condition

P-card ending in 3481 transaction dated 8/7/2025 and transaction dated 8/9/2025, both non-travel purchases, were both reconciled later than 30 days of their transaction dates.

Criteria

Per *Utah County Purchasing Card Policy and Procedures* (Resolution 2024-211), Procedures Section, Subsection 11, "All charges should be reconciled within 30 days, with the exception of pre-paid travel expenses where the travel has not yet been accounted for."

Cause

The employee responsible for reconciling P-card ending in 3481 communicated she was recently assigned P-card reconciliation duties and was unaware that charges should be reconciled within 30 days.

Effect

The risk of undetected ineligible P-card purchases increases.

FINDING(S) & OTHER MATTER(S): PREVIOUS ENGAGEMENT(S)

Report No. AE-2024-9 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 *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.	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.

Current Engagement Condition

Management communicated on 10/21/2025 that this corrective action plan is incomplete. Management elaborated that they were awaiting the pending implementation of the County's Enterprise Resource Planning ("ERP") software to avoid repeatedly amending *Utah County Procurement Policy* within a brief timeframe.

MANAGEMENT RESPONSE(S)

Finding 4.1: Untimely P-card Transaction Reconciliation

Management Response

Corrective Action Plan	Name and Title of Employee Responsible for Implementation	Target Date*
These actions have already been taken. We routinely assign P-card training in Relias to new card holders and reconcilers. Relias training was assigned to Camille, and was completed on 2/6/2024. Camille has also had several hours of one-on-one training with Robert Baxter, Tad Rasmussen, and Maureen Wengert. Auditor Department management also held discussions with Burt Garfield last year regarding Camille's struggles with reconciling P-cards.	Robert Baxter	02/06/2024

*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.

Report No. AE-2024-9 Other Matter 1.1: Unclear Procurement Policy Enforcement

Management Response

Corrective Action Plan	Name and Title of Employee Responsible for Implementation	Target Date*
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. Due to delays in the ERP implementation, the policy updates have been delayed as well.	Robert Baxter	10/31/2026

*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.