



Office of the Clerk/Auditor

Internal Audit Division

Utah County Purchasing Card Audit

December 5, 2022

Josh Daniels, Utah County Clerk/Auditor
100 East Center Street Suite 3611
Provo, UT 84606

Dear Clerk/Auditor Daniels:

The Internal Audit Division (“Division”) performed an audit of Utah County purchasing card transactions for the period of July 1, 2022, through September 30, 2022. We performed the following procedures:

1. Interviewed Purchasing Agent regarding any observed instances of noncompliance.
2. Tested a sample of 21 transactions for compliance with Utah County Purchasing Card Policy and Procedures.
3. Searched for purchases artificially divided into multiple transactions to bypass per transaction card limits.
4. Searched for purchases of cash equivalents.
5. Searched for personal purchases.
6. Reviewed reconciliations to verify proper documentation.

After performing these procedures, we found no significant noncompliance with Utah County Purchasing Card Policy and Procedures within the risk areas tested for the period sampled. The Division appreciates the courtesy and assistance extended to us by Clerk/Auditor personnel during the audit process. We look forward to a continuing professional relationship.

Sincerely,

Utah County Internal Audit Division