



**Office of the County Auditor**  
Internal Audit Division

**Utah County Purchasing Audit**

September 5, 2023

Rodney Mann, Utah County Auditor  
100 East Center Street Suite 3611  
Provo, UT 84606

Dear Mr. Mann:

The Internal Audit Division (“Division”) performed an audit of Utah County transactions for the period of April 1, 2023, through June 30, 2023. We performed the following procedures:

1. Tested Request for Proposal (“RFP”) population for evaluation of committee arithmetic, criteria, and recommendations made to the County Board of Commissioners.
2. Tested Invitation to Bid (“ITB”) population for appropriate contract awarding.
3. Tested sole source request population for sufficient documentation.
4. Tested 20 purchase orders (“P.O.s”) equal to or less than \$5,000 for budget object code appropriateness and valid invoice amount.
5. Tested 20 P.O.s between \$5,000 and \$10,000 for budget object code appropriateness, valid invoice amount, and proper purchasing method.
6. Tested 20 P.O.s equal to \$10,000 and less than or equal to \$50,000 for budget object code appropriateness, valid invoice amount, and proper purchasing method.
7. Tested 20 P.O.s greater than \$50,000 for budget object code appropriateness, valid invoice amount, and proper purchasing method.

We did not discover any material violations of *Utah County Procurement Rules and Regulations*. We discovered one other matter and provide a recommendation that may improve the Sole Source procurement process. The Division appreciates the courtesy and assistance extended to us by Purchasing Division personnel during the audit process. We look forward to a continuing professional relationship.

Sincerely,

Utah County Internal Audit Division

CC: Jeremy Walker, Utah County Director of Financial Services  
Robert Baxter, Utah County Purchasing Manager

## **Utah County Purchasing Audit** **Finding(s) and Other Matter(s)**

### **Other Matter: Sole Source Request Form Completion**

#### **Condition**

Two of four Sole Source Request Forms had incomplete *Section A General Information* fields.

#### **Recommendation**

We recommend the Purchasing Division implement a control to ensure that all Sole Source Request Form required fields (including all *General Information* fields) are completed before the Purchasing Agent approves and signs the Sole Source Request Form. If management determines some fields are unnecessary for sole source approval consideration, we further recommend these fields be eliminated from the Sole Source Request Form.

#### **Management Response**

We agree with the recommendation. I plan to make a couple of minor changes to the form to make it more clear that questions 1-5 in Section A require a response. This should be accomplished by the end of September. As the approver of Sole Source requests, I will also ensure that all relevant fields are filled out, and return them to the requester if anything is missing.

**Utah County Purchasing Audit**  
**Previous Audit Finding(s) and Other Matter(s)**

**2023 Q1 Purchasing Audit Other Matter: Sole Source Request Form Completion**

**Condition**

One of two Sole Source Request Forms had incomplete *Requested by* fields (*Name, Dept, and Date*).

**Recommendation**

We recommend the Purchasing Division implement a control to ensure that all Sole Source Request Form required fields (including the *Requested by Name, Requested by Dept, and Date*) are completed before the Purchasing Agent approves and signs the Sole Source Request Form.

**Management Response**

We agree with the recommendation. Since I am the only person who signs the approvals for sole source (and possibly Tad in my absence), this is simply a matter of us ensuring that the requesting office has filled in all of the fields prior to approving the request. Going forward, we will ensure that all required fields are filled in prior to approval.

**Status**

Incomplete.

**2022 Q4 Purchasing Audit Other Matter: RFP Evaluation and Contract Awarding Policy Amendment**

**Condition**

Utah County policy does not currently explicitly require RFP evaluation committee recommendations reflect the firms with the top three final tabulated scores nor require the County Board of Commissioners to award a contract based on evaluation committee recommendations, although management has communicated that this is the current practice.

**Recommendation**

We recommend the Purchasing Division propose the County Board of Commissioners amend *Utah County Procurement Rules and Regulations* Sections 3-213(8) and 3-215(1) to clarify that:

- RFP evaluation committee recommendations made reflect the firms with the top three final tabulations; and
- The Commission awards the contract to one of the firms included within the evaluation committee's recommendations.

**Management Response**

We agree with this recommendation. We are currently working with GFOA to revise and improve our Purchasing Policy. We expect to incorporate this recommendation into the revised policy.

**Status**

Implementation in-progress.

**Utah County Purchasing Audit**  
**Previous Audit Finding(s) and Other Matter(s)**

**2022 Q4 Purchasing Audit Other Matter: Procurement Thresholds Policy Amendment**

**Condition**

Utah County policy does not currently regulate purchases of \$10,000 and \$50,000.

**Recommendation**

We recommend the Purchasing Division propose the County Board of Commissioners amend the dollar thresholds within the following sections of *Utah County Procurement Rules and Regulations* to:

- Section 3-302(1)(a)(i): greater than \$5,000 and less than \$10,000.
- Section 3-302(1)(a)(ii): equal to \$10,000 and less than or equal to \$50,000.
- Section 3-302(1)(a)(iii): greater than \$5,000 and less than or equal to \$50,000.

**Management Response**

We agree with this recommendation. We are currently working with GFOA to revise and improve our Purchasing Policy. We expect to incorporate this recommendation into the revised policy.

**Status**

Implementation in-progress.