



Office of the County Auditor

Internal Audit Division

Utah County Purchasing Card Audit

July 28, 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 purchasing card (“P-card”) transactions for the period of April 1, 2023, through June 30, 2023. We performed the following procedures:

1. Sampled 20 transaction ID numbers and tested for split transactions.
2. Sampled 20 transaction ID numbers and tested for cash equivalents.
3. Sampled 20 transaction ID numbers and tested for personal purchases.
4. Selected all P-card numbers with temporary single use, daily, and/or monthly limits and tested all associated transactions for accurately enforced temporary single use, daily, and/or monthly limits.
5. Sampled 20 transaction ID numbers and tested for proper reconciliation.
6. Interviewed Purchasing Agent regarding any observed instances of noncompliance.

We found no material noncompliance with *Utah County Purchasing Card Policy and Procedures* regarding personal purchase transactions, cash equivalent transactions, and transactions artificially divided to avoid limits. Transactions were properly reconciled, and temporary limit increases were not exceeded. 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