



Jail Food Service Audit

June 2021



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Executive Summary

Background and Purpose

The Utah County Internal Auditors completed a financial statement review of the Utah County Jail Food Service for the years ended 2015 through 2019. A review provides limited assurance, but not absolute assurance that the financial statements provided by Utah County are true and fair. We have become aware of no matters which causes us to believe the financial statements do not present a true and fair view.

The Jail Food Service includes:

- Inmate meals
- Meals on Wheels
- Intragovernmental services

The Utah County Sheriff's Office states that:

The primary goal of the Corrections Facility is to provide inmates the opportunity to participate in and benefit from educational, treatment and rehabilitative programs. These programs are intended to enable inmates to re-enter the community better prepared to deal with their responsibilities as a contributing community member.

What We Found

Funding for Utah County Jail has varied each year with no substantial changes from any one source.

Primary funding for the Utah County Jail Food Service comes from allocation of tax revenue, an agreement with Meals on Wheels via Mountainland Association of Governments (MAG), and the Foothill Treatment Center. Funding from Utah County has increased from \$1,725,482 in 2015 to \$2,218,317 in 2019. That is an increase of \$492,835 (29%) over those five years. However, the average funding from Utah County over that time has been \$2,086,883; suggesting that after the increase from 2015 to 2016, funding has remained relatively consistent.

Revenue from Meals on Wheels grew 3.41% from \$559,968 in 2015 to \$579,062 in 2019. This increase of \$19,094 appears to be immaterial but, Utah County population has increased from 585,694 people in 2015 to 651,409 people in 2019. This population growth of 65,715 (11%) could result in a greater number of Utah County residents requiring the services of the Meals on Wheels program. As a result, it would be beneficial for the Jail Food Service to review its staffing needs and the food/inventory required to prepare meals for this program and discuss these needs with MAG.

As part of Wasatch Behavioral Health, the Foothill Treatment Center "is a residential facility which offers co-ed treatment, as well as separate gender groups to address their unique treatment needs. Detoxification treatment and self-help groups are provided in a live-in, safe environment." Funding to provide meals for these patients has increased 26% from \$47,229 in 2015 to \$59,328 in 2019.

Expenses have increased each year other than the year ended 2019.

Personnel related expenses have increased from \$723,160 in 2015 to \$879,648 in 2019. That is an increase of \$156,488 (22%) over those five years. All non-payroll related expenses have increased from \$1,397,431 in 2015 to \$1,461,303 in 2019. That is an increase of \$63,871 (5%) over those five years.

Payroll related expenses made up 34% of all expenses in 2015 and gradually increased each year until in 2019 payroll related expenses made up 38% of all expenses. Conversely, non-payroll related expenses made up 66% of all expenses in 2015 and gradually decreased each year until in 2019 non-payroll related expenses made up 62% of all expenses.

While payroll was looked at as part of a separate review it is worth noting that efforts have been made in reducing the cost of running the Jail Kitchen. However, the rising cost of payroll is slowly requiring more of the overall Jail Kitchen budget.

Payroll expenses are increasing at a greater rate for the employees making meals for Meals on Wheels compared to employees making meals for the jail inmate population.

Wages attributed to Meals on Wheels have increased from \$42,419 in 2015 to \$79,806 (88% increase) and overtime increased from \$8,348 in 2015 to \$20,014 in 2019 (140% increase). Conversely, wages attributed to inmate and Foothill meals have increased by 19% and overtime decreased by 5%.

Non-payroll expenses have remained relatively consistent for both inmate meals and Meals on Wheels meals.

Total non-payroll expenses increased from \$1,397,431 in 2015 to \$1,461,303 in 2019. That is an increase of \$63,871 (5%) over those five years. On average, 17 expense accounts are used; three of which account for an average of 98% of total expenditures. These three accounts are Special Department Supplies, Intragovernmental/Building Rental, and Depreciation.

Special Department Supplies totaled \$1,066,025 in 2019 which is a 5% increase from 2015. This account is used for purchases made with contracted food vendors (i.e., Nicholas & Co.), local grocery stores, contracted cleaning supply vendors, kitchen uniforms, and various other kitchen supplies.

Building Rental totaled \$218,680 in 2019 which is a 29% decrease from 2015.

Depreciation totaled \$145,761 in 2019 which is a 151% increase from 2015. This increase is largely due to the gradual replacement of outdated kitchen equipment. The Jail produces roughly 35,000 to 40,000 meals a month for the inmate population, 2,700 meals a month for the Foothill Treatment Center, and 1,500 to 1,800 meals per day for the Meals on Wheels Program. With this level of meal production, it is critical that the Jail Kitchen have commercial grade kitchen equipment.

Ninety-nine percent (99%) of the expenses for Meals on Wheels come from the Special Department Supplies. These expenses have gone from \$290,954 in 2015 to \$284,369 in 2019 (2% decrease).

There is no distinction with inventory used for the Jail compared to inventory used for Meals on Wheels or the Foothill Treatment Center.

All purchases are made from the Jail Food Services fund, but expenses are allocated between the Jail Food Service, and Meals on Wheels Account. However, inventory recognition does not distinguish between the two accounts. With all meals being made at the same time, from the same inventory, the cost per meal is the same whether it be for an inmate or for someone participating with Meals on Wheels, or at the

Foothill Treatment Center. For this reason, there is little need to distinguish between jail inventory and Meals on Wheels inventory.

Fixed assets have increased by seventy-five percent (75%) from 2015 to 2019.

As mentioned earlier, the Jail Kitchen has gradually replaced outdated equipment with commercial grade equipment to keep up with the demands of making tens of thousands of meals each month. While the 75% increase in assets from 2015 to 2019 has been significant, there were no new capitalized assets in 2019. Not only were there no new capitalized assets in 2019, there was a disposal of assets with a total value of \$37,278.

The year end balances for cash have varied significantly.

Year-end cash balances from 2015 to 2019 were as follows: \$455, \$0, \$309,580, \$72,670, and \$261,996. The \$261,541 difference from 2015 to 2019 is a 57,512% increase. It is unclear as to why such fluctuations have occurred. Year end balances often reflect the need to hold onto cash for the next year due to issues related to purchases made at year-end that could not be shipped by the end of the year.

What We Recommend

To secure competitive food costs:

Compare prices from vendors (Nicholas & Co., National Food Group, DFA) with bulk stores such as Costco and Sam's Club. If feasible, utilize local stores for delivery or pick-up.

To help maintain proper inventory levels:

If not already being done, calculate financial inventory costs using metrics such as: Inventory Turnover, Carrying Costs, Average Inventory Level. In addition, inventory counts should be used to verify that inventory on hand equals inventory recorded.

To make the most of the kitchen, specifically the bakery:

The Jail Kitchen operates a full-service bakery where all goods are made from scratch. Revenue derived from the bakery has increased from \$1,666 in revenue in 2015 to \$16,172 in revenue in 2019 (871% increase). This increase is in large part due to County departments using this option to provide refreshments for retirement parties, new hire meet-and-greets, Utah County Employee Association events, and other similar events. In addition, the kitchen in 2019 provided catering services for a SWAT training.

To make the most of inmate workers in the kitchen and the bakery program the Jail could look into opportunities to provide bakery goods and catering services for non-Utah County Government events.

Summary of Agency Response

The Utah County Food Service & RISE Program Administrator examined this financial statement review and provided responses to the 16 original general findings. After discussion with the administrator the internal audit department agreed that two of the 16 findings should be removed. Comments from the administrator for the remaining findings are recorded in the “Agency Response” section of this report beginning on page 34.

Introduction

Background

Financial Statement Review

We recently completed a financial statement review of the Utah County Jail Food Service for the years ended 2015 through 2019. A review provides limited assurance, but not absolute assurance that the financial statements provided by the Utah County financial system are true and fair. We have become aware of no matters that cause us to believe the financial statements do not present a true and fair view.

The Utah County Jail Food Service

The Utah County Jail Food Service provides meals for the Utah County Jail inmate population, Meals on Wheels, Foothill Treatment Center, and limited intragovernmental food services.

- The kitchen is run on one shift by inmate workers and supervised by civilian employees
- Job applications are filled out and interviews are conducted before an inmate can work in the kitchen
- Violent offenders, sex offenders, and anyone that poses an escape risk are not allowed to work in the kitchen
- As of the date of this report only the male inmate population works in the kitchen. This is in large part due to female inmate population being too low in numbers to provide enough qualified candidates to fill a proper kitchen staff

Kitchen inmate workers are responsible for:

- Meal preparation
- Cleaning dishes, equipment, and floors
- Removal of waste and recycling
- Routine maintenance of tools and equipment

Jail Food Services provides inmates with job opportunities to prepare food for inmate meals, Meals on Wheels, and the Bakery. Per discussion with the Food Service Administrator:

Inmate meals: Our main line staff consists of three civilian employees and fourteen inmate workers. The hours of operation are from four a.m. until five p.m. The kitchen is run 365 days a year. Depending on the number of inmates the kitchen produces between 35,000 to 40,000 meals each month. Of these meals about 150 are for medical or other special dietary needs. These special dietary needs meals are done at no additional cost. These numbers do not include meals for the Meals on Wheels Program or the approximately 2,700 meals a month for the Foothill Treatment Center.

In addition to the inmate meals, the inmate kitchen workers prepare on average 1,000 monthly staff meals for the “Code 7 Café.” This meal preparation is done by four inmate workers who are supervised by one deputy. These inmates receive additional one-on-one training allowing for more experience when released.

Meals on Wheels: From their website, Meals on Wheels was established, “to support our senior neighbors to extend their independence and health as they age.” Meals on Wheels has two civilian employees that

supervise nine inmate kitchen workers. Due to the high number of meals provided the civilian staff currently works five days a week with hours from two a.m. until noon. Hours can vary depending the workload. The number of meals prepared by this team can vary from 1,500 to 1,800 depending on the day.

The meal that is given to the seniors is typically the same meal that is served to the inmate population for dinner. This can vary depending on if a less expensive menu item is available as a substitute for the jail population meals. The number of meals produced for Meals on Wheels is dependent on the senior citizen centers orders, which aren't made available to the Jail Kitchen until the day of production. The Jail Kitchen menu for Meals on Wheels currently offers fifteen special diet options and average one hundred special diet meals daily. There is typically no additional financial cost or savings for special diet meals. Mountainland Association of Governments hires and pays the drivers that pick up and deliver these meals.

Bakery: The bakery has one civilian employee that supervises five inmate kitchen workers. The hours of operation are from four a.m. until noon, five days a week. These hours can vary depending on the workload. The bakery is full-service bakery with all items made from scratch. Items include but are not limited to bread, rolls, cookies, cakes, and pies. The in-house bakery lowers the cost of these food items and the quality is comparable to that of items available through contracted food vendors. The bakery is a support area in foodservice as it provides product for the jail, Meals on Wheels, Foothill Treatment Center, and other Utah County departments. In addition, it gives inmates the opportunity to learn a skill they can use upon release.

Budget and Financial Information

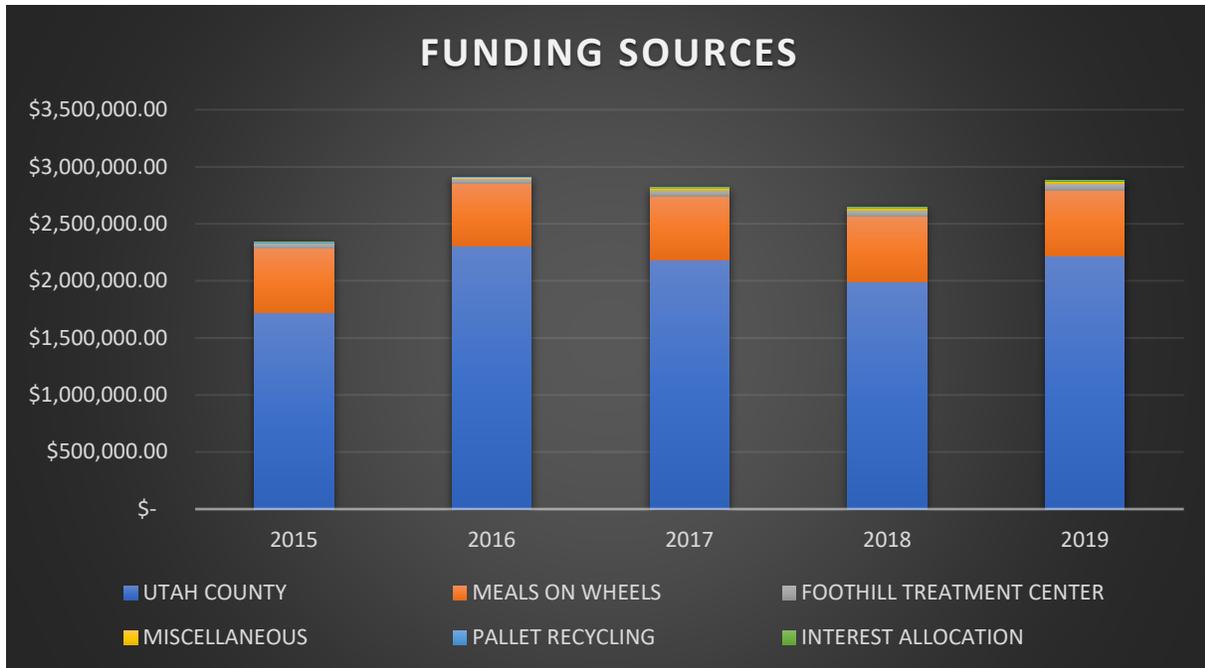
Funding

The Jail Food Service funding for 2015 of \$2,336,899 fluctuated by 24%, -3%, -6%, and 23% in 2016, 2017, 2018, and 2019, respectively. The total funding in 2019 was \$2,876,595. Although funding from Utah County tax revenue has increased, Jail Food Services has also seen an increase in all other sources of funding except income from pallet recycling.

Most notably, Jail Food Services has seen an 822% increase in their miscellaneous income. This income is primarily due to an increased use of the bakery from other Utah County departments and meals sold by the Code 7 Café. In addition, Jail Food Services have provided meals for events such as S.W.A.T. and Search and Rescue trainings.

Refer to Figure 1 below for a summary of funding by year and source of funding.

Figure 1. Jail Food Service Funding by Source from 2015 through 2019



Fixed Assets

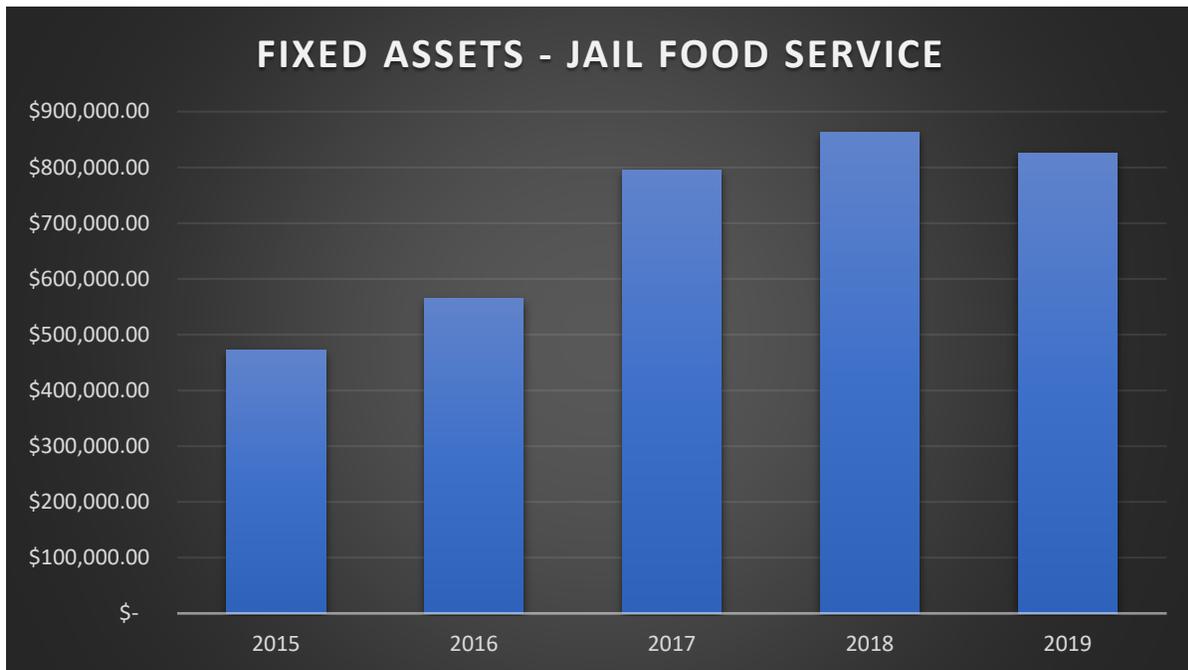
The internal auditors reviewed the supporting documentation included in the Utah County fixed assets management program for all new capitalized assets. This included reviewing bid proposals and contracts (when applicable), purchase orders, invoices, payment information, and physically looking at the assets. In addition, the Utah Division of Purchasing and General Services was used to verify which contractors used by the Jail – Kitchen are listed as “Approved Vendors.” While it is encouraged, Utah County purchasing policy does not require the vendors be on the “Approved Vendor” list.

From 2015 to 2019 fixed assets have increased from a valuation of \$471,568 to \$825,417. The largest increases were in 2017 and 2018 as a result of replacing old equipment and updating the kitchen to better serve the average inmate population of 629, and the 1,500 to 1,800 daily Meals on Wheels meals, and 2,700 monthly meals for the Foothill Treatment Center. Barring unforeseen circumstances, it is not expected that the kitchen will require additional major kitchen equipment in the next few years.

After review of bids and resulting contracts it was noted that the following vendors were not found on the Utah Division of Purchasing and General Services:

- Bintz Restaurant Supply
- Restaurant & Store Equipment Company (Resco)
- Standard Restaurant Equipment

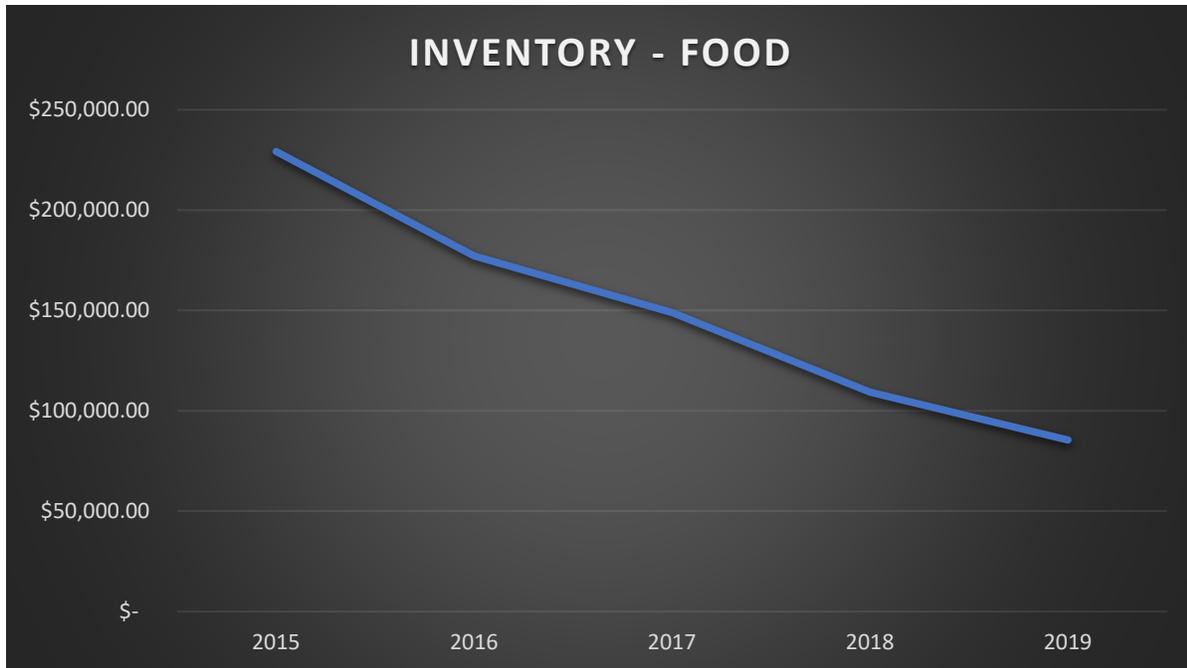
Figure 2. Fixed Assets 2015 - 2019



Inventory

Great effort has been made to improve meal planning and preparation. This can be seen in the reduced amount of inventory kept in the Jail Kitchen. From 2015 through 2019 the average year-end inventory balance was \$150,020. However, as the Figure 3 below shows, the year-end balances have decreased each year from a 2015 year-end balance of \$229,195 to a 2019 year-end balance of \$85,443. This 63% decrease in inventory is primarily due to the improved management practices in Jail Food Services.

Figure 3. Inventory 2015 – 2019



Special Department Supplies

Total Expenses

Expenses associated with the Jail Food Services are primarily payroll and food costs. Food expenses are part of the Special Department Supplies account which also includes kitchen wares and cleaning supplies.

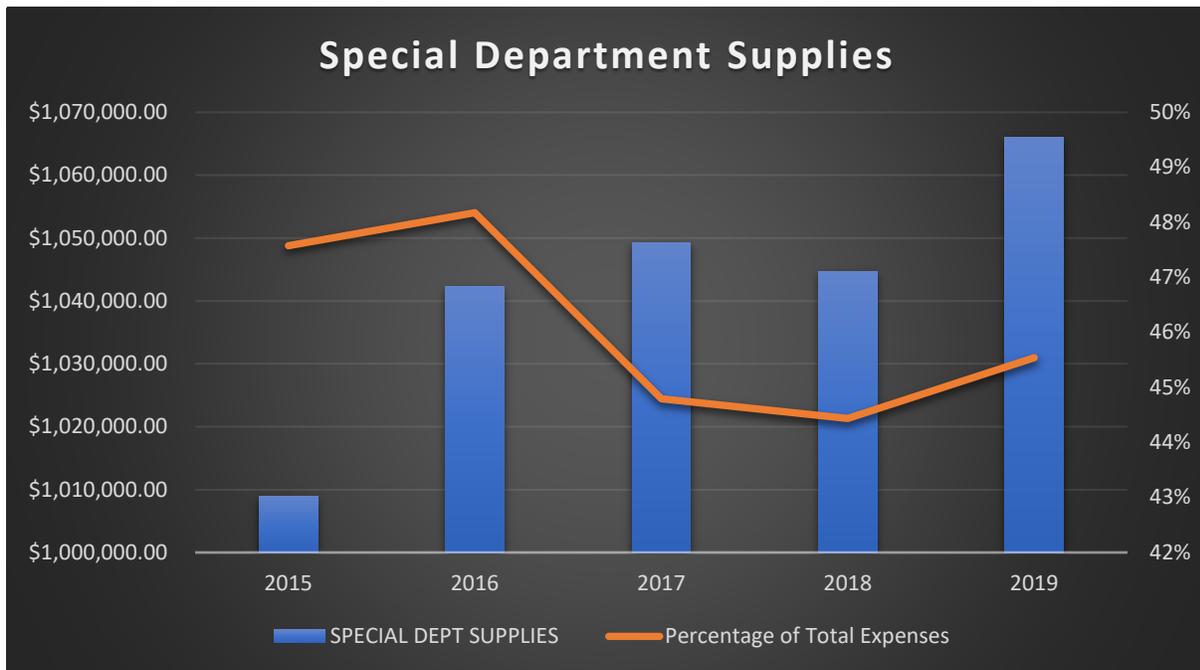
Personnel Expenses

Personnel expenses make up a significant portion of the Jail Food Services expenses (36% average over the past five years). Personnel expenses include payroll expenses for employees (including part-time and temporary employees). These expenses include salaries, hourly wages, overtime, health benefits, retirement benefits, uniform allowance, and insurance waivers. A review of payroll related expenses was conducted separately from this review.

Special Department Supplies

Expenses made for the production of meals along with the cleaning and maintenance of the kitchen make up the majority of the Jail Food Service expenses (46% average over the past five years). Special department supplies have increased each year from 2015 to 2019 at an average increase of 1.4 %. It is worth noting that while this account has slowly increased each year, its claim on total expenses has decreased by 4.29% over the past five years.

Figure 4. Special Department Supplies 2015 – 2019



Top Non-Personnel Expenses

Most non-personnel expenses are related to food costs with a significant drop-off to the next two highest expenses in building rental and depreciation. Figure 5 includes a table of the 5 non-personnel expenses with the highest average expenditure over the last 5 years.

Figure 5. Jail Food Service's Top Five Non-Personnel Expenses



Objectives

Our review objective was to analyze the general ledger as it pertains to Jail Food Services. Management has implemented key internal controls over their financial processes in a manner sufficient to comply with Utah County Policy and to provide reasonable assurance against the risk of fraud, waste, and abuse. We did note that during the review period most of the internal controls related to the prevention and deterring of fraud, waste, and abuse have either changed significantly or have become relaxed.

Scope and Methodology

Our review covered the periods for the years ended December 31, 2015 through December 31, 2019. Our review work included a formal examination of the following financial statements:

- Income Statement
- Balance Sheet

In addition to examining financial statements, we reviewed supporting documentation found in the purchase order system. The information reviewed focused on use of the County purchasing cards, acquisition of new capitalized assets, and travel expenditures; and tested this information against County purchasing and travel policies.

Review Results

FINDINGS AND RECOMMENDATIONS

FIXED ASSETS

Year Ending December 31st, 2015

Finding 1.1.1: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date, contract date, and invoice date. Two identical items were purchased but recorded as one asset.

Contract and invoice for Tag No. 19734, "Tilting Skillet" shows that two (2) skillets were purchased for \$14,500 each, which total \$29,000. Should the fixed assets system be updated to show two separate assets? The approval dates from the Department Head, Purchasing Agent, and Commissioners occurred between 9/10/2015 and 9/22/2015. Is there a reason that the agreement was made four (4) months before approvals were given and the invoice date (7/31/2015) was a month and a half before approvals were given, and a P.O. was created? In addition, the purchase price of both the combined cost and individual cost for each skillet requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases.

Finding 1.1.2: Documentation was not present to support the required number of bids. Approval dates occurred after the winning bid date, contract date, and invoice date. Two identical items were purchased but recorded as one asset.

Contract and invoice for Tag No. 19741, "Tilting Kettle" shows that two (2) kettles were purchased for \$26,000 each, which total \$52,000. Should the fixed assets system be updated to show two separate assets? The approval dates from the Department Head, Purchasing Agent, and Commissioners occurred between 9/10/2015 and 9/22/2015. Is there a reason that the agreement was made three and a half months before approvals were given and the invoice date (8/25/2015) was two weeks before approvals were given, and a P.O. was created? In addition, the purchase price of both the combined cost and individual cost for each skillet requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases.

Finding 1.1.3: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date, contract date, and invoice date. Two identical items were purchased but recorded as one asset.

Contract and invoice for Tag No. 19740, "Grill" shows that two (2) griddles were purchased for \$6,100 each, which total \$12,200. Should the fixed assets system be updated to show two separate assets? The approval dates from the Department Head, Purchasing Agent, and Commissioners occurred between 8/20/2015 and 8/25/2015. Is there a reason that the agreement was made three (3) months before approvals were given and the invoice date (7/31/2015) was three weeks before approvals were given, and a P.O. was created? Also, the amount recorded in the fixed asset system is \$1,283.68 less than what was recorded in the general ledger and purchase order system. This amount is the combination of \$998.20 installation cost and \$285.48 flex hose for the grill. Why weren't these costs included in the asset historical cost? In addition, the purchase price of both the combined cost and individual cost for each skillet requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases.

Finding 1.1.4: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date, contract date, and invoice date. Equipment was not delivered or installed as of the contract date.

Contract and invoice for Tag No.'s 19736, 19737, and 19738 shows that three (3) "Reach-In Chillers" were purchased for \$25,334.33 each, which total \$76,002.99. The agreement shows that "CONTRACTOR agrees to deliver and supply all equipment, materials, parts, labor and installation on or before December 31, 2014." Both the bid proposal date and the contract date were in September of 2014. The approval dates from the Department Head, Purchasing Agent, and Commission occurred between 2/2/2015 and 2/9/2015. Is there a reason that the approvals took place over four (4) months after the contract was signed and over a month after that asset was to be delivered? In addition, the invoice was dated two weeks prior to the approval dates. If the contract stipulates that the asset was to be delivered by the end of 2014, why were the approvals, purchase orders, invoice, and payment not made until 2015? In addition, the purchase price of both the combined cost and individual cost for each Reach-In Chiller requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

The contract also stipulates, "Contractor shall pay County a late penalty of \$100 per calendar day for each calendar day after the completion date that the equipment not FULLY installed and accepted without a punch list by the County." The invoice was dated 1/21/2015 and showed a shipment date of 1/20/2015, and had no indication of a reduced price to reflect the late installation of the asset. Also, Utah County's fixed asset system shows the acquisition date of the chillers as 1/29/2015. Were any late penalties assessed to the contractor?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Finding 1.1.5: Documentation was not present to support the required number of bids. Approval dates occurred after the winning bid date, contract date, and invoice date. Equipment was not delivered or installed as of the contract date.

Contract and invoice for Tag No. 19735 shows that “CONTRACTOR agrees to deliver and supply all equipment, materials, parts, labor and installation on or before December 31, 2014. Both the bid proposal date and the contract date were in September of 2014. The approval dates from the Department Head, Purchasing Agent, and Commission occurred between 2/2/2015 and 2/9/2015. Is there a reason that the approvals took place over four (4) months after the contract was signed and over a month after that asset was to be delivered? In addition, the invoice was dated two weeks prior to the approval dates. If the contract stipulates that the asset was to be delivered by the end of 2014, why were the approvals, purchase orders, invoice, and payment not made until 2015? In addition, the purchase price of both the combined cost and individual cost for the Roll-In Chiller requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

The contract also stipulates, “Contractor shall pay County a late penalty of \$100 per calendar day for each calendar day after the completion date that the equipment not FULLY installed and accepted without a punch list by the County.” The invoice was dated 1/21/2015 and showed a shipment date of 1/20/2015 and had no indication of a reduced price to reflect the late installation of the asset. Also, Utah County’s fixed asset system shows the acquisition date of the chiller as 1/29/2015. Were any late penalties assessed to the contractor?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Finding 1.1.6: Supporting documentation is missing invoice.

Assets with Tag No.’s 18947 and 18948 have documentation showing a quote sheet dated of 9/17/2015 but no invoice. All other documentation is satisfactory.

Recommendations

We recommend that Jail Food Services submit all supporting documentation for any purchase order even if the supporting documentation is submitted after purchase and delivery dates.

Year Ending December 31st, 2016

Finding 1.2.1: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date and contract date. Equipment was not delivered or installed as of the contract date.

Assets with Tag No.'s 22312 and 22313 have a bid sheet with no bid submittal/opening date, no bids must be submitted by date, or bids to be opened at date. The agreement shows that "The completion date for equipment installation and delivery is thirty days from the signing of this Agreement by the parties, regardless of weather conditions and other related problems." This means that both ovens should have been delivered and installed by August 11, 2016. The fixed asset system shows that the ovens were put into service on 10/6/2016, fifty-six (56) days after the agreed upon delivery and installation date. The approval dates from the Department Head, Purchasing Agent, and Commission occurred between 10/6/2016 and 10/11/2016. Is there a reason that the approvals took place three (3) months after the contract was signed and two (2) months after that asset was to be delivered? Why were the approvals, purchase orders, invoice, and payment made after the expected delivery date of August 11, 2016? In addition, the purchase price of both the combined cost and individual cost for each Oven requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

Per the agreement "The completion date for equipment installation and delivery is thirty days from the signing of this Agreement by the parties, regardless of weather conditions and other related problems." The agreement further states, "Contractor shall pay County a late penalty of \$100.00 per calendar day for each calendar day after the completion date that the equipment not fully installed and accepted without a punch list by the County." As stated in the previous paragraph the oven where delivered and installed twenty-six (26) days after the agreed upon date. Were late penalties assessed? Was the 5% payment retainer forfeited?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Finding 1.2.2: Documentation was not present to support the required number of quotations.

Asset with Tag No. 22255 does not have a bid sheet or four (4) written quotations. Is there any record of this information?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation.

Finding 1.2.3: Documentation was not present to support the required number of quotations. Asset was placed in service before approvals, purchase order date, invoice date, and payment date. Equipment was not delivered or installed as of the contract date.

Asset with Tag No.'s 22517 through 22550 all fall under the contract with Bintz Restaurant Supply, Co. (No. 2016-610). The bid and contract both state that the equipment contract is for the "STAFF DINING ROOM." Is the equipment in this contract for use in the Utah County Jail Kitchen or is the equipment used in multiple locations?

In addition, the date the equipment on invoice #562405 were placed in service two months before the invoice and shipment date, and the equipment on invoice #563516 were placed in service nearly three months before the invoice date and shipment date. All the equipment was placed into service a day before approvals from the Department Head and the Purchasing Agent and two days before the Commissioner's approval.

Also, the purchase price of both the combined cost and individual cost for each skillet requires four (4) written quotations. The supporting documentation found in the P.O. system only shows the quotation for the winning bid. Is there record of the three other bids?

Per the agreement "The completion date for equipment installation and delivery is thirty days from the signing of this Agreement by the parties, regardless of weather conditions and other related problems." The agreement further states, "Contractor shall pay County a late penalty of \$100.00 per calendar day for each calendar day after the completion date that the equipment not fully installed and accepted without a punch list by the County." Invoice #564862 dated 1/12/2017 was for the installation of the equipment. This means that installation occurred one-hundred twenty-five (125) days after the original 30-day completion date agreed to in the contract. Were late penalties assessed?

The supporting documentation suggest that the equipment wasn't installed or paid for until 2017. What documentation is there that indicates the equipment was delivered before January 1, 2017?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Year Ending December 31st, 2017

Finding 1.3.1: Approval dates occurred after purchase order date and invoice date.

Asset with Tag No. 22368 had an invoice date a week and a half before approvals were given and the purchase order was created.

Recommendations

We recommend that Jail Food Services be diligent in getting approvals before committing to any purchases.

Finding 1.3.2: Documentation was not present to support the required number of bids. Equipment was not delivered or installed as of the contract date. Invoice and payment information suggest that equipment should have been recorded in 2018, not 2017.

Assets with Tag No.'s 23325, 23326, 23327, and 23344 are all under Agreement No. 2017-786.

Two invoices, each with the date 12/27/2017 (no invoice number), have notes that the proofer was delivered on 1/5/18 and the oven was delivered on 1/16/18. In addition, invoices #881890 and #881891 were dated 1/16/2018, and were for the proofer cabinet and gas oven respectively. These invoices show that both the proofer and oven had shipment dates of 1/16/2018. This means that with next day delivery and installation, the earliest the Utah County Jail Kitchen received the equipment was five (5) days after the agreed upon date of 12/31/2017, and up to seventeen (17) days after the agreed upon date. Why is the County receiving two sets of invoices, with different dates, from the same vendor? Were late penalties assessed? Also, if invoice, shipment, and payment date all occurred in 2018 why are these assets being recorded in 2017?

In addition, a memo from the Utah County Purchasing Agent to the Utah County Commission says, "The Utah County Jail Kitchen solicited four competitive quotes for dishwashers and ovens. The four respondents represent all of the reputable Utah-based vendors capable of providing, installing, and maintaining this equipment." There is no record of these four quotes in the purchase order system. Are the quotes available somewhere else?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Finding 1.3.3: Documentation was not present to support the required number of quotations.

Asset with Tag No. 23343 does not have bid sheets to support any of the quotes.

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation.

Year Ending December 31st, 2018

Finding 1.4.1: Equipment as an additional feature on an asset was purchased in 2017. Documentation was not present to support the required number of quotations. Invoice date was before approvals and purchase order.

Asset with Tag No. 23328 is part of the dishwasher from contract number 2017-786. The "Auto De-Limer" is an optional feature on the dishwasher is recorded as a 2017 asset. Is there a reason that this is being recognized as a separate asset as opposed to an additional cost to the dishwasher? In addition, the invoice was dated 12/29/2017 which was a month before approvals and the purchase order.

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases.

Finding 1.4.2: Documentation was not present to support the required number of bids. Invoice date occurred before approvals and purchase order date. Equipment was not delivered or installed as of the contract date.

Tag No. 23749 has a quote dated 6/22/2017 and an agreement dated 9/1/2017 but does not have approvals from the Department Head, Purchasing agent, and Commissioners until 1/23/2018 and 1/24/2018. Why is there an agreement signed nearly five (5) months before approvals were given? Also, the cost of this purchase requires four written quotes, but the supporting documentation does not include these quotes or bid sheets. Is there documentation to that shows for written quotes?

In addition, the invoice date of 1/5/2018 was nearly three weeks prior to approvals and the purchase order. Why is an invoice being received prior to the approvals and purchase order?

Per the agreement "The completion date for equipment installation and delivery is thirty days from the signing of this Agreement by the parties, regardless of weather conditions and other related problems." The agreement further states, "Contractor shall pay County a late penalty of \$100.00 per calendar day for each calendar day after the completion date that the equipment not fully installed and accepted without a punch list by the County." Invoice #580249 dated 1/5/2018 was for the delivery and installation of the equipment. This means that installation occurred ninety-seven (97) days after the original 30-day completion date agreed to in the contract. Were late penalties assessed?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Finding 1.4.3: Documentation was not present to support the required number of quotations. Possible duplicate agreements for the same equipment. One of the two invoices was dated before approvals and purchase order dates. Equipment was not delivered or installed as of the contract date.

Assets with Tag No.'s 23761, 23762, 23764, 23765, 23766, 23767 are part of Agreement No. 2017-19 and Agreement No. 2017-742. If all six assets are included in both agreements what was the need to have two identical agreements with separate agreement numbers?

Tags No. 23761, 23764, and 23765 had an invoice date of 1/30/2018. This is two to three weeks before approvals were given, and a purchase orders was created. Also, the cost of this purchase requires four

written quotes, but the supporting documentation does not include these quotes or bid sheets. Is there documentation to that shows for written quotes?

Per the agreement, "Three retherm ovens shall be delivered to COUNTY on or before December 31, 2017. The remaining three retherm ovens shall be delivered to COUNTY after January 1, 2018 as arranged by parties." The agreement further states, "Contractor shall pay COUNTY a late penalty of \$100.00 per calendar day for each calendar day after the completion date that the equipment not FULLY installed and accepted without a punch list by the COUNTY. Notwithstanding the above, Cabinets to be delivered in 2018 will be delivered within 30 days of notice from COUNTY to CONTRACTOR to provide Cabinets." Invoice #16218 dated 1/30/2018 Indicates that the shipment of the first three cabinets occurred on 1/30/18. This means that delivery and installation occurred more than thirty (30) days after the original 30-day completion date agreed to in the contract. Were late penalties assessed?

Recommendations

We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases. Hold vendors to the contract when equipment is not delivered or installed as of the contract date.

Year Ending December 31st, 2019

Only two assets were tagged in 2019. Both were under \$2,500 which do not require any written quotes or a sealed bid/proposal.

CONVENTIONS AND TRAVEL

Year Ending December 31st, 2015

Finding 2.1.1: Invoice occurred before approvals were given. Per diem paid months before travel dates. Lack of documentation to support expenses or insufficient support given.

Two deputies traveled to Niagara Falls, NY for an Association of Correctional Food Service Affiliates (ACFSA) conference from August 22nd, 2015 through August 27th, 2015. There was no conference itinerary given to support the what benefit the conference would provide to the deputies and Utah County. The documentation supporting the registration for the conference shows that while both employees requested registration and received approval for registration on the same date, the payment for registration occurred a month apart. If the employees and department head knew of the travel plans, then why was the registration paid with the same credit card but a month apart?

The invoice submitted for per diem (from both employees) was submitted on 3/23, the same day as the initial travel request, and before all approvals, save the department head. In addition, per diem was paid out to the employees on 4/30/2015, four months before the conference. Why is per diem money being paid so far in advance?

Supporting documentation for both employee's bag fees do not show which airline was used or how the fees were initially paid for. The first employee's receipt includes a handwritten date of 8/22/15 along with

two separate handwritten amounts. One amount for \$70 is crossed out and a second amount of \$55 is written next to the crossed-out amount. The amount actually paid was \$55. The second employee's receipt looks the same as the first employee in that it contains a handwritten date of 8/27/15 and amount of \$70. The amount actually paid was \$50. Why are reimbursements happening when insufficient documentation supports the request?

While a receipt was given as documentation for taxi service, the receipt does not indicate which taxi service was used (or that the receipt is from a taxi service), or the date/time. The receipt appears to be copied over an excess baggage ticket with the only legible portion being the \$25 cost. Why are reimbursements happening when insufficient documentation supports the request? Also, why weren't these expenses included in the initial travel request?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Finding 2.1.2: Invoice occurred before approvals were given. Lack of documentation to support expenses or insufficient support given.

Deputy traveled to St. George, UT for the annual Utah Sheriff's Association Conference from September 19th, 2015 through September 22nd, 2015. There was no conference itinerary given to support the what benefit the conference would provide to the deputy and Utah County.

Approvals were given before the travel request was made. Why were the auditor and commissioners in a position to approve something that hadn't been requested? In addition, the purchasing agent had approved the travel the same day as the initial travel request.

Registration was paid for a day before department head approval and a week before commissioner approvals. Also, as this is an annual conference why was the initial travel request made only 10 days before the conference?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Year Ending December 31st, 2016

Finding 2.2.1: Invoice occurred before approvals were given. Per diem paid on days that meals were provided. Personal funds were used to pay for expenses.

Two deputies traveled to Minneapolis, MN for an Association of Correctional Food Service Affiliates (ACFSA) conference from August 27th, 2016 through September 1st, 2016. Payment for registration was made on 7/8/2016 which was a month before the purchase order date.

The invoice submitted for per diem (from both employees) was submitted on 2/8, the same day as the initial travel request, and before all approvals. In addition, the conference itinerary showed that breakfast was included on 8/29 but both employees took per diem for that meal. What is the reason that this provided meal was not taken advantage of?

Airfare for both employees was booked and paid for on the same day but one employee paid for their tickets from personal funds instead of using the County credit card. Payment was made on the County credit card on 2/22 and with employee funds on 3/3. What was the need to pay for airfare six and five months before the conference? Why did one employee pay for their own airfare and seek reimbursement instead of having the County pay initially?

Lodging was reserved on 1/17; two weeks before the initial travel request and a month before commissioner approval. However, the hotel wasn't officially paid for until the employees checked out of the hotel. What was the need to reserve a hotel seven months before the conference?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases. Have employee include written explanation as to why personal funds are used in lieu of County funds with supervisor acknowledgment.

Finding 2.2.2: Invoice occurred before approvals were given. Lack of documentation to support expenses or insufficient support given.

Deputy traveled to St. George, UT for the annual Utah Sheriff's Association Conference from September 17th, 2016 through September 21st, 2016.

Review of the hotel folio shows the employee as staying one night. Why did the employee receive per diem for four days if he was only at the conference for one day? Also, the day he was there, there were no activities/sessions to attend other than golf? Is there any documentation that supports the employee staying for more than one night?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Year Ending December 31st, 2017

Finding 2.3.1: Invoice occurred before approvals were given. Lack of documentation to support expenses or insufficient support given. Personal funds used to pay for expenses.

Two deputies traveled to San Diego, CA for an Association of Correctional Food Service Affiliates (ACFSA) conference from September 23rd, 2017 through September 28th, 2017. Payment for registration was made on 7/5/2017 which was a month before the purchase order (8/10) and invoice date (8/7). There was no conference itinerary given to support the what benefit the conference would provide to the deputies and Utah County.

Airfare and taxi service for one employee were paid for using a County credit card. Both payments were made before the purchase order date. The second employee used personal funds to pay for airfare and taxi service on the same date as the first employee instead of using the County credit card. Why didn't the second use the county credit card? Also, these expenses were incurred nearly two months before the conference, but the second employee was reimbursed three months later. Why wasn't reimbursement sought earlier?

The invoices for per diem were submitted by the first employee on 5/18 and by the second employee on 5/31. The first employee made the submission the same day as the initial travel request, and before all approvals. In addition, per diem was paid out to both employees on 8/7, a month and a half before the conference. Why is per diem money being paid so far in advance?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel. Have employee include written explanation as to why personal funds are used in lieu of County funds with supervisor acknowledgment.

Finding 2.3.2: Invoice occurred before approvals were given. Per diem paid on days that meals were provided. Lack of documentation to support expenses or insufficient support given.

Deputy traveled to St. George, UT for the annual Utah Sheriff's Association Conference from September 16th, 2017 through September 20th, 2017. Registration was paid for before the initial travel request, approvals, and the purchase order. As this travel is for an annual conference, what was the need to pay for registration before actually requesting the travel expenses and receiving approvals?

Review of the hotel folio shows the employee as staying four nights. However, the initial travel request and purchase order suggest the employee only stayed for one night. The hotel folio shows that P.O.'s 11121, 11123, and 11124 are written next to the employee's name. These P.O. numbers are for Jail/Housing, Jail/Support Services, and Jail Booking respectively; not Jail Food Service. In addition, the employee's name does not appear on these P.O.'s. If the employee did not stay the other three nights, then why did the employee receive per diem for four days? Also, the day he was there the only activities/sessions were for Search and Rescue (SAR) training and golf? Is there any documentation that supports the employee registered and attended SAR training? If the employees participated in the golf tournament, did they County pay for the tournament fees?

The employee received per diem a month and a half before the conference. Why is per diem money being paid this far in advance? Also, the hotel provides breakfast each morning and the conference provided

breakfast on the 18th and 19th. Is there a reason per diem is needed when there is an option for free breakfast?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Finding 2.3.3: Invoices occurred before approvals were given. Per diem paid early.

Deputy traveled to Las Vegas, NV for the Law Enforcement Supervision, Management and Leadership Skills for Challenging Times from December 3rd, 2017 through December 6th, 2017. Registration and two partial payments for the hotel were paid for the same day as the initial travel request, before all approvals, and before purchase orders.

The initial travel request for lodging totaled \$335. The supporting documentation for lodging in the initial travel request came to a total of \$238.11. The purchase order has a total of \$182.38. The total hotel bill came to \$261.75 but has an adjustment from a deposit that brought the total down to \$182.38. With the hotel booked, with a deposit made three and a half months before the conference why was the initial request nearly double the actual amount and 25% less than the original supporting documentation?

The employee received per diem three months before the conference. Why is per diem money being paid this far in advance?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases.

Year Ending December 31st, 2018

Finding 2.4.1: Invoices and payments occurred before approvals were given. Lack of documentation to support expenses or insufficient support given.

Two deputies traveled to Charlotte, NC for the Meals on Wheels Annual Conference & Expo from August 27th, 2018 through August 30th, 2018. Payment for registration and airfare were both made on 6/14 which was a week before approvals and three weeks before purchase orders.

Both employees had travel requests that included registration, per diem, lodging, bag fees, and airfare. The first employee had additional requests for "Transport" and parking. However, the second employee had no purchase orders, invoices, or payments for per diem, lodging, and bag fees. Did this second employee attend the conference? If so, how were these expenses paid for? If not, were expenses for registration and airfare recouped?

The conference offered breakfast and Lunch were offered on 8/28, 8/29, & 8/30. Why did Jason receive per diem for Lunch on 8/28?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Finding 2.4.2: Per diem paid on days that meals were provided.

Two deputies traveled to Norfolk, VA for an Association of Correctional Food Service Affiliates (ACFSA) conference from September 15th, 2018 through September 19th, 2018. Payment for per diem was made a month and a half before the conference dates. Why was per diem paid this early? In addition, breakfast was offered on 9/17 & 9/18, and Lunch on 9/17. Why did both employees receive per diem for these meals?

Recommendations

We recommend that the employee submit in writing with the per diem request any reason for not taking advantage of meals provided during any travel.

Finding 2.4.3: Invoice occurred before approvals were given. Per diem paid on days that meals were provided. Lack of documentation to support expenses or insufficient support given.

Two deputies traveled to St. George, UT for the annual Utah Sheriff's Association Conference from September 22nd, 2018 through September 26th, 2018. Registration was paid for before the initial travel request, approvals, and the purchase order. As this travel is for an annual conference, what was the need to pay for registration before actually requesting the travel expenses and receiving approvals?

On the approvals page for expense the approval from the auditor had the following note, "Schedule for September 23 only shows golf. Golf has typically been classified as a personal expense." In addition, the itinerary shows that the only events on the 22nd and 23rd were for a Search and Rescue (SAR) training and a golf tournament on the 23rd. If the SAR event was not attended on the 22nd or 23rd what was the need to arrive on the 22nd? If the employees participated in the golf tournament, did the County pay for the tournament fees?

In relation to the days attended, per diem was claimed on the dates when the only activities were SAR training and a gold tournament? If SAR training was not attended, why did the employees travel on the 22nd and claim per diem for that day. The hotel provides breakfast each morning and the conference provided breakfast on the 24th and 25th, lunch on the 24th, and dinner on the 25th. Both employees attended the lunch and dinner provided by the conference. Why not the breakfast? Also, why is per diem being paid so early?

The purchase order and documentation for lodging suggests that the first employee stayed for four nights while the second employee stay for only two. Review of the hotel folio has the name for the second employee crossed out and the names of a different deputy handwritten in. If the second employee stayed

for the entire conference who paid for the other two night of lodging. Also, if the second employee didn't stay for four days, then why did they receive per diem for five days?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel. Also, employee submit in writing with the per diem request any reason for not taking advantage of meals provided during any travel.

Year Ending December 31st, 2019

Finding 2.5.1: Invoices and payments occurred before approvals were given. Unclear as to the need for one of the days of travel.

Two deputies traveled to Folsom, CA for an Association of Correctional Food Service Affiliates (ACFSA) conference from April 6th, 2019 through April 10th, 2019. Airfare was paid for before approvals were given but had a purchase order date after the approvals. Lodging was paid for before the purchase order and invoice dates, and the invoice was dated before the purchase order date.

The itinerary shows that the events on 4/7 include a "Golf Tournament" and a "Day Spa and Salon Outing." These events occurred before the 3pm registration and 4pm opening reception. If attendees did not register on 4/7, then there was an opportunity to register on 4/8 between 7:30am and 2pm. With no events on 4/7 that directly benefit the Jail Kitchen, why did the employees arrive on 4/6? What events did the employee attend on 4/7?

Lunch was provided by the conference on 4/8 and 4/9, and dinner was provided on 4/9. What was the need to request per diem for these meals when the conference provided them?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Finding 2.5.2: Invoices and payments occurred before approvals were given.

Two deputies traveled to Dallas, TX for the annual Meals on Wheels Annual Conference & Expo from August 26th, 2019 through August 29th, 2019. Airfare, lodging and registration were all paid for before approvals were given but had purchase order dates after the approvals. In addition, all three were paid for before the purchase order and invoice dates, and the invoices were dated before the purchase order date.

The conference itinerary shows that breakfast and lunch were provided on 8/27 and 8/28. What was the need to request per diem for these meals when the conference provided them? Also, per diem was paid three months before the travel dates. Why is per diem being paid so early?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

Finding 2.5.3: Missing approvals. Invoice occurred before approvals were given. Payments made two months after the conference. Lack of documentation to support expenses or insufficient support given.

Two deputies traveled to St. George, UT for the annual Utah Sheriff's Association Conference from September 14th, 2019 through September 18th, 2019. Approvals from the commissioners were not recorded in the travel system. Why were any expenses paid for without these approvals? Also, registration was paid for before the initial travel request, approvals, and the purchase order. As this travel is for an annual conference, what was the need to pay for registration before actually requesting the travel expenses and receiving approvals? Approvals from the department head, auditor and purchasing agent were recorded.

On the approvals page for expense the approval from the auditor had the following note, "Attending the SAR training? Cannot determine reason for overnight stay on September 14 and late return on September 18." In addition, the itinerary shows that the only events on the 14th and 15th were for a Search and Rescue (SAR) training and a golf tournament on the 15th. If the SAR event was not attended on the 14th or 15th what was the need to arrive on the 14th? If the employees participated in the golf tournament, did the County pay for tournament fees?

In relation to the days attended, per diem was claimed on the dates when the only activities were SAR training and a gold tournament? If SAR training was not attended, why did the employees travel on the 14th and claim per diem for that day. The hotel provides breakfast each morning and the conference provided breakfast on the 16th and 17th, lunch on the 15th and 16th, and dinner on the 17th. Both employees attended the lunch and dinner provided by the conference. Why not the breakfast? Also, per diem was paid over a month before the travel dates. What is the need to receive per diem this early?

Recommendations

We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.

PURCHASING CARD

Year Ending December 31st, 2015

Finding 3.1.1: P-Card log form shows two different signatures for the same employee.

The P-Card log form for P.O. #3824 shows that P-Card ending in 4200 was checked out on 3/19 and 4/1. Review of receipts and invoices confirms the card was used as intended (for food and filters respectively). However, the two distinctly different signatures were used when checking out the card. Why did an employee sign out a card under someone else's name?

In addition, when the card was check out on 4/1, it wasn't actually used until 4/3. Why was the card checked out on a Friday but not used until Sunday two days later?

Recommendations

We recommend that the P-Card log form be reviewed by supervisors of the employees who check out a P-Card. Also, use of the card should be on the same day as checked out if not used during approved travel.

Finding 3.1.2: P-Card was used in excess of the spending limit on at least two occasions.

The P-Card log form for P.O. #3824 shows that P-Card ending in 4200 was checked out on 4/1. The purchase was for ice machine filters totaling \$897.45. This amount is over both the single daily use of \$200 and the total daily use of \$500. There was no documentation provided in the purchase order system to verify that is purchase was approved to go above the spending limits established by the County Purchasing Agent.

The P-Card log form for P.O. #8365 showed that P-Card ending in 4200 was checked out on 7/18. The purchase was for produce totaling \$357.19. This purchase was made by two separate transactions from the same store, on the same day, with both receipts showing a purchase time of 09:09. One purchase was for \$200 and the other was for \$157.19. This appears to be an attempt to avoid spending more than the \$200 single daily use but still be under the \$500 total daily use.

Recommendations

We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.

Finding 3.1.3: P-Card payment occurred several months after date of purchase.

Purchases on P.O. #7092 included three P-Card transactions from 6/15, 6/19, and 6/23 for various grocery items. The payment for the P-Card did not happen until 3/4/16. Why did it take eight and a half months to pay for miscellaneous grocery items?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Year Ending December 31st, 2016

Finding 3.2.1: P-Card log missing from supporting documentation.

Five of the 16 purchase orders selected for testing did not include the P-Card log form in the supporting documentation. The purchase orders were the following: #1614, #14635, #16007, #16840, and #16846. How long are the log forms kept by the sheriff's office?

Recommendations

We recommend that the P-Card log form be included with all supporting documentation.

Finding 3.2.2: Purchase was split into two separate transactions to avoid going over single daily use spending limits.

The P-Card log form showed that P-Card ending in 4200 was checked out on 8/26. P.O. #10543 was for small kitchenware items. This purchase was made by two separate transactions from the same store, on the same day, with receipts showing a purchase time within one minute of each other. One purchase was for \$200 and the other was for \$17.09. This appears to be an attempt to avoid spending more than the \$200 single daily use but still be under the \$500 total daily use.

Recommendations

We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.

Finding 3.2.3: P-Card payment occurred several months after date of purchase.

Purchases on P.O. #14635 included one P-Card transaction on 11/21 for miscellaneous food for a specific inmate totaling \$76.04. The payment for the P-Card did not happen until 4/11/2017. Why did it take four and a half months to pay for these special food items?

Purchases on P.O. #16007 included three P-Card transactions from 11/14 through 11/21 for a clock and photo prints totaling \$238.01. The payment for the P-Card did not happen until 4/19/2017. Why did it take four and a half months to pay for various office items?

Purchases on P.O. #16846 included four P-Card transactions on 12/16 for miscellaneous non-food related supplies totaling \$265.61. The payment for the P-Card did not happen until 4/24/2017. Why did it take four months to pay for various office items?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Finding 3.2.4: No supporting documentation was provided for transactions.

The two items purchased under P.O. #1614 have no supporting documentation. The purchase order system suggests that the purchases of \$17.52 and \$12.40 are for various food items. Where are the supporting documents for these purchases?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Year Ending December 31st, 2017

Finding 3.3.1: P-Card log missing from supporting documentation.

Only one of the 24 purchase orders selected for testing included the P-Card log form in the supporting documentation. The following purchase orders did not have a P-Card log form:

#755 #762 #2382 #2983 #3704 #3909 #4511 #4783 #6145 #7373 #7500 #7745
#10146 #10164 #10408 #10605 #10886 #12717 #13055 #13554 #13634 #14489 #15590

How long are the log forms kept by the sheriff's office?

Recommendations

We recommend that the P-Card log form be included with all supporting documentation.

Finding 3.3.2: P-Card was used in excess of the spending limit.

P.O. #7373 shows that P-Card ending in 4200 was used to purchase a gun safe for the Jail – Kitchen on 6/23 totaling \$499. The single daily use limit is \$200, and the total daily use limit is \$500. While this is \$1 less than the total daily use limit it still exceeds the single daily use limit by \$299. Why was this card allowed to be used in excess of the limits established by the County Purchasing Agent?

Recommendations

We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.

Finding 3.3.3: P-Card log form shows two different signatures for the same employee.

The P-Card log form for P.O. #1701 shows that P-Card ending in 9115 was checked out on 1/19, 1/30, and 2/1. Review of receipts and invoices confirms the card was used as intended (for hot pepper sauce and dining room photos). However, the two distinctly different signatures were used when checking out the card. Why did an employee sign out a card under someone else's name?

Recommendations

We recommend that the P-Card log form be reviewed by supervisors of the employees who check out a P-Card.

Finding 3.3.4: P-Card payment occurred several months after date of purchase.

Purchases on P.O. #4783 included four P-Card transactions from 4/13 through 4/28 for distilled water, name tags, prints, and tablecloths. The payment for the P-Card did not happen until 7/5. Why did it take three months to pay for these purchases?

Purchases on P.O. #10146 included six P-Card transactions from 8/22 through 8/28 for various continuing education items and inmate activities. The payment for the P-Card did not happen until 4/3/18. Why did it take seven and a half months to pay for these purchases?

Purchases on P.O. #12717 included five P-Card transactions from 10/5 through 10/11 for books, employee appreciation gifts, frames, padlocks, and name tags. The payment for the P-Card did not happen until 4/5/2018. Why did it take five and a half months to pay for these purchases?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Year Ending December 31st, 2018

Finding 3.4.1: P-Card log missing from supporting documentation.

None of the 21 purchase orders selected for testing included the P-Card log form in the supporting documentation. How long are the log forms kept by the sheriff's office?

Recommendations

We recommend that the P-Card log form be included with all supporting documentation.

Finding 3.4.2: P-Card payment occurred several months after date of purchase.

Purchases on P.O. #1835 included five P-Card transactions from 1/19 through 2/5 for meal ingredients, training, certification, and an electronic warranty. The payment for the P-Card did not happen until 8/17. Why did it take six months to pay for these purchases?

Purchases on P.O. #2192 included four P-Card transactions from 2/9 through 2/20 produce and Apple Music memberships. The payment for the P-Card did not happen until 8/15. Why did it take six months to pay for these purchases?

Purchases on P.O. #2701 included two P-Card transactions on 2/28 for bakery items needed to bake a retirement cake. The payment for the P-Card did not happen until 8/17. Why did it take six months to pay for these purchases?

Purchases on P.O. #10032 included two P-Card transactions on 8/21 for food expenses and dining room cups. The payment for the P-Card did not happen until 3/12/19. Why did it take six and a half months to pay for these purchases?

Purchases on P.O. #11178 included one P-Card transaction on 9/21 for roll sealer bags. The payment for the P-Card did not happen until 3/12/19. Why did it take five and a half months to pay for this purchase?

Purchases on P.O. #11409 included two P-Card transactions: one on 9/19 and the other on 9/20 for aromatherapy items for the Rise Program. The payment for the P-Card did not happen until 3/12/19. Why did it take eight months to pay for these purchases?

Purchases on P.O. #12010 included two P-Card transactions on 10/8 and 10/11 for food expenses for the cafeteria and Meals on Wheels. The payment for the P-Card did not happen until 3/12/2019. Why did it take five months to pay for these purchases?

Purchases on P.O. #12376 included 11 P-Card transactions from 10/9 through 10/18 for calendars, a new camera, food during bomb squad training, an inmate prescription, magazine subscriptions, name tags, and safety glasses. The payment for the P-Card did not happen until 6/10/19. Why did it take six months to pay for these purchases?

Purchases on P.O. #12426 included two P-Card transactions on 10/16 and 10/18 for food expenses for the cafeteria and Meals on Wheels. The payment for the P-Card did not happen until 5/29/2019. Why did it take seven months to pay for these purchases?

Purchases on P.O. #14648 included two P-Card transactions; one on 12/4 and the other on 12/6 for books for the deputy library and a bamboo diffuser with various oils. The payment for the P-Card did not happen until 5/29/19. Why did it take five and a half months to pay for these purchases?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Finding 3.4.3: P-Card payment occurred over a year after date of purchase.

Purchases on P.O. #3077 included two P-Card transactions on 3/9 and 3/11 for produce and chef jackets. The payment for the P-Card did not happen until 6/10/19. Why did it take 14 months to pay for these purchases?

Purchases on P.O. #3514 included three P-Card transactions; two on 3/22 and the other on 3/23 for bakery items needed to bake a cake. The payment for the P-Card did not happen until 6/10/19. Why did it take 14 months to pay for these purchases?

Purchases on P.O. #4038 included three P-Card transactions on 3/28, 4/3 and 4/5 for bakery items needed to bake a cake. The payment for the P-Card did not happen until 6/10/19. Why did it take 14 months to pay for these purchases?

Purchases on P.O. #5015 included three P-Card transactions on 4/25, 4/26 and 5/1 for bakery items needed to bake a cake and hot sauce. The payment for the P-Card did not happen until 6/10/19. Why did it take 13 months to pay for these purchases?

Purchases on P.O. #8867 included five P-Card transactions from 7/12 through 7/20 for books, name plates portable stoves, knives, and water. The payment for the P-Card did not happen until 6/10/19. Why did it take 11 months to pay for these purchases?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Finding 3.4.4: Supporting documentation is not clear as to the purpose of the purchase.

P.O. #9263 included a \$62.61 purchase for “Cheese.” Review of the purchase order system and receipt does not clarify what or who the cheese curds were for. Were the cheese curds for deputies, inmates, both, or some other group?

P.O. #12010 included a \$59.46 purchase for “Oreos, Twinkies, and Cider.” Review of the purchase order system and receipt indicates that this was, “food for the cafeteria,” but does not clarify who these snacks were for. Were the Oreos, Twinkies, and Cider for deputies, inmates, or both?

Recommendations

We recommend that if purchases are made and could be considered vague, then written documentation be added to the supporting documentation clarifying the purpose of the purchase.

Finding 3.4.5: P-Card was used in excess of the spending limit.

P.O. #3077 shows that P-Card ending in 4200 was used to purchase chef jackets for the Jail – Kitchen on 3/14 totaling \$570.11. The single daily use limit is \$200, and the total daily use limit is \$500. Why was this card allowed to be used in excess of the limits established by the County Purchasing Agent?

Recommendations

We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.

Year Ending December 31st, 2019

Finding 3.5.1: P-Card log missing from supporting documentation.

None of the 25 purchase orders selected for testing included the P-Card log form in the supporting documentation. How long are the log forms kept by the sheriff’s office?

Recommendations

We recommend that the P-Card log form be included with all supporting documentation.

Finding 3.5.2: P-Card payment occurred several months after date of purchase.

Purchases on P.O. #3174 included one P-Card transaction on 3/4 for a touch screen scanner. The payment for the P-Card did not happen until 6/7. Why did it take three months to pay for this purchase?

Purchases on P.O. #4161 included one P-Card transaction on 2/9 for Apple Music memberships. The payment for the P-Card did not happen until 6/7. Why did it take four months to pay for this purchase?

Purchases on P.O. #8683 included one P-Card transaction on 7/18 for a Glock 43 GNS 9mm. The payment for the P-Card did not happen until 4/1/20. Why did it take eight and a half months to pay for this purchase?

Purchases on P.O. #9468 included one P-Card transaction on 8/8 for bakery items for the Jail Kitchen. The payment for the P-Card did not happen until 4/1/20. Why did it take seven months to pay for this purchase?

Recommendations

We recommend that all invoices and receipts be turned in at the time the P-Card is returned.

Finding 3.5.3: P-Card was used in excess of the spending limit.

P.O. #9848 shows that P-Card ending in 4200 was used to purchase eco-security utensils for the Jail – Kitchen on 8/20 totaling \$226.38. The single daily use limit is \$200, and the total daily use limit is \$500. Why was this card allowed to be used in excess of the limits established by the County Purchasing Agent?

P.O. #15453 shows that P-Card ending in 1564 was used to purchase sheriff logo water bottles as a staff appreciation gift 12/19. The single daily use limit is \$700, the total daily use limit is \$700, and the monthly use limit is \$2,000. Why was this card allowed to be used in excess of the limits established by the County Purchasing Agent?

Recommendations

We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.

Agency Response

Agency Response from Jail Food Services			
<p>Finding 1.1.1, 1.1.2, 1.1.3: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date, contract date, and invoice date. Two identical items were purchased but recorded as one asset.</p>			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that Jail Food Services submit all quotations as supporting documentation.</i></p> <p><i>Get approvals before committing to any purchases.</i></p> <p><i>Confirm with the purchasing department how assets are capitalized and tagged.</i></p>	Disagree	<p>All bids were collected and submitted on our end. I'm not sure what happened on the purchasing departments end with the quotes.</p> <p>We have always waited for approval prior to ordering any equipment.</p>	09/2021
<p>Finding 1.1.4, 1.1.5, 1.2.1, 1.2.3, 1.3.2, 1.4.2, 1.4.3: Documentation was not present to support the required number of quotations. Approval dates occurred after the winning bid date, contract date, and invoice date. Equipment was not delivered or installed as of the contract date.</p>			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that Jail Food Services submit all quotations as supporting documentation and be diligent in getting approvals before committing to any purchases.</i></p> <p><i>Hold vendors to the contract when equipment is not delivered or installed as of the contract date.</i></p>	Disagree	<p>All quotes were submitted with the RFP package. We have no control over when contracts from the Attorneys Office are dated, when approvals are dated, or invoices are dated. We have always followed the proper purchasing guidelines to the best of our knowledge. The equipment was here on site when required.</p>	09/2021
<p>Finding 1.1.6: Supporting documentation is missing invoice(s).</p>			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that Jail Food Services submit all supporting documentation for any purchase order even if the supporting documentation is</i></p>	Disagree	<p>All quotes were submitted with the RFP package. We have no control over when contracts from the Attorneys Office are dated, when approvals are dated, or invoices are dated. We have always followed the proper purchasing</p>	09/2021

<i>submitted after purchase and delivery dates.</i>		guidelines to the best of our knowledge. The equipment was here on site when required.	
Finding 1.2.2, 1.3.3: Documentation was not present to support the required number of quotations.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that Jail Food Services submit all quotations as supporting documentation.</i>	Disagree	All bids were collected and submitted on our end. I'm not sure what happened on the purchasing departments end with the quotes. We have always waited for approval prior to ordering any equipment.	09/2021
Finding 1.3.1: Approval dates occurred after the purchase order date and invoice date.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that Jail Food Services be diligent in getting approvals before committing to any purchases.</i>	Disagree	All quotes were submitted with the RFP package. We have no control over when contracts from the Attorneys Office are dated, when approvals are dated, or invoices are dated. We have always followed the proper purchasing guidelines to the best of our knowledge.	09/2021
Finding 1.4.1: Equipment as an additional feature for an asset purchased in 2017. Documentation was not present to support the required number of quotations. Invoice date was before approvals and purchase order.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that Jail Food Services be diligent in getting approvals before committing to any purchases.</i>	Disagree	All quotes were submitted with the RFP package. We have no control over when contracts from the Attorneys Office are dated, when approvals are dated, or invoices are dated. We have always followed the proper purchasing guidelines to the best of our knowledge.	09/2021

Finding 2.1.1, 2.1.2, 2.2.2, 2.3.2, 2.3.3, 2.4.1, 2.5.1, 2.5.2, 2.5.3: Invoice occurred before approvals were given. Per diem paid months before travel dates. Lack of documentation to support expenses or insufficient support given.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that Jail Food Services receive approval before committing to any purchases and submit supporting documentation for all expenditures within a week of returning from any County related travel.</i>	Disagree	I have no control when the registration is paid. All conference itinerary has always been submitted when requesting training. We have no control over when the county pays per diem. I don't approve reimbursements; I only request them. If there is not enough information being provided for the reimbursement the auditor's office should not issue it. Most "taxi" type service is all electronic now and do not offer written receipts.	09/2021
Finding 2.2.1, 2.3.1, 2.4.2, 2.4.3: Invoice occurred before approvals were given. Per diem paid on days that meals were provided. Personal funds were used to pay for expenses.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that Jail Food Services receive approval before committing to any purchases.</i> <i>Have employee submit in writing with the per diem request any reason for not taking advantage of meals provided during any travel.</i>	Disagree	One of the deputies brought his spouse along on the training that is why a ticket was purchased on its own. I don't approve reimbursements; I only request them. If there is not enough information being provided for the reimbursement the auditor's office should not issue it. We have always followed the proper	09/2021

<i>Have employee include written explanation as to why personal funds are used in lieu of County funds with supervisor acknowledgment.</i>		purchasing guidelines to the best of our knowledge.	
Finding 3.1.1, 3.3.3: P-Card log form shows two different signatures for the same employee.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that the P-Card log form be reviewed by supervisors of the employees who check out a P-Card.</i></p> <p><i>Use of the card should be on the same day as checked out if not used during approved travel.</i></p>	Disagree	This is not “community” P-card, It is kept on my person at all times. PO 3824 should have been charged to Public Works and not Food Services. \$200. Is not a large enough limit for most things.	09/2021
Finding 3.1.2, 3.3.2, 3.4.5, 3.5.3: P-Card was used in excess of the spending limit.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.</i></p>	Disagree	The two-hundred-dollar limit is not enough for most thigs. We must purchase things right away when we are using the P-card so we don’t always have time to call and have limits increased.	09/2021
Finding 3.1.3, 3.2.3, 3.3.4, 3.4.2, 3.4.3, 3.5.2: P-Card payment occurred several months to over a year after date of purchase.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<p><i>We recommend that all invoices and receipts be turned in at the time the P-Card is returned.</i></p>	Disagree	I have no control when the actual invoice is paid.	09/2021
Finding 3.2.1, 3.3.1, 3.4.1, 3.5.1: P-Card log missing from supporting documentation.			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE

<p><i>We recommend that the P-Card log form be included with all supporting documentation.</i></p>	<p>Disagree</p>	<p>I turn in the P-card log on my end, I'm not sure what is done with it after I turn it in for payment.</p>	<p>09/2021</p>
<p>Finding 3.2.2: Purchase was split into two separate transactions to avoid going over single daily use spending limits.</p>			
<p>RECOMMENDATION(S)</p>	<p>AGREE/ DISAGREE</p>	<p>ACTION PLAN</p>	<p>TARGET DATE</p>
<p><i>We recommend that the P-Card log include a line that shows what the spending limits are to hold accountable those that check out P-Cards.</i></p>	<p>Disagree</p>	<p>The two-hundred-dollar limit is not enough for most things. We must purchase things right away when we are using the P-card so we don't always have time to call and have limits increased.</p>	<p>09/2021</p>
<p>Finding 3.2.4, 3.4.4: No supporting documentation or insufficient documentation was provided transactions.</p>			
<p>RECOMMENDATION(S)</p>	<p>AGREE/ DISAGREE</p>	<p>ACTION PLAN</p>	<p>TARGET DATE</p>
<p><i>We recommend that all invoices and receipts be turned in at the time the P-Card is returned.</i></p> <p><i>We recommend that if purchases are made and could be considered vague, then written documentation be added to the supporting documentation clarifying the purpose of the purchase.</i></p>	<p>Disagree</p>	<p>I submit my billing for the P-card on a weekly basis. If there is ever any question on what a specific item is then the question should be asked. Knowing what each item is that I am purchasing it would be difficult for me to determine what "vague" could be to someone else.</p>	<p>09/2021</p>