



Ricky D. Hatch, CPA  
Clerk/Auditor

4 March 2020  
Weber County Audit Committee  
2380 Washington Blvd.  
Ogden, UT 84401

Dear Committee Members:

I recently completed a review of procurement policy compliance for purchases of \$2,000 or more for all Weber County purchase cardholders. My review focused on supporting proof that three or more suppliers were contacted before purchase, and, if over \$5,000 if formal bids were available for review.

**Background:**

During 2019, there were 13,131 purchase card transactions for Weber County cardholders. Of these, 49 (3.7%) were over \$2,000. Twelve of the 49 were over \$5,000.

**Executive Summary:**

I reviewed all of the documentation for the 49 purchases. I found four purchases that did not have the required back-up documentation:

1. \$5,968.64 – Office furniture. Backup stated it was sole source because of dimensions. No proof of search in file.
2. \$3,304.08 – Office furniture. Bought from prior supplier to match other furniture in office. No attempt made to verify sole source.
3. \$2,441.69 – Charity golf tournament supplies. Purchased from known supplier that could deliver all required materials with same dye lot and logos. No attempt made to verify sole source.
4. \$2,249.00 – Gym Equipment. Purchased from prior supplier to match existing equipment. No attempt made to verify sole source.

**Recommendation:**

None – I discussed policy with each cardholder. These unique purchases are unlikely to be repeated. Policy is clear. The Procurement Office will remind all cardholders annually of procurement policy.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor