



AUDIT REPORT

2025-07 COUNTYWIDE PURCHASING CARDS AND TRAVEL



11/7/2025

WEBER COUNTY INTERNAL AUDIT
KIMBERLEE BECK, CPA, CFE





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November 7, 2025

Weber County Audit Committee
2380 Washington Blvd
Ogden, UT 84401

Dear Audit Committee Members,

In accordance with County Policy 8.1, Internal Audit, and per the approved 2025 Weber County Audit Plan, as amended, I am pleased to report that we have completed a compliance audit and advisory review regarding Countywide purchasing cards (p-cards) and travel.

This audit focused on compliance of p-cards and travel transactions with established County policies, assessed the Clerk/Auditor's current p-card post review process to advise on potential process improvements, and made recommendations to improve policies and procedures as we felt appropriate. The p-card and travel transactions specifically selected for testwork occurred in the 2024 Budget Year, but our recommendations took into account revisions made to policies and procedures during 2025. Based upon our testwork, we identified areas where processes could be improved, inadequate, inaccurate, insufficient, and/or ambiguous policies, needed employee training, and significant non-compliance with established County policies. We have issued 6 findings containing multiple recommendations and 2 general recommendations not specifically related to deficiencies. The issues, findings, and recommendations are described further in the following report.

In an effort of full disclosure, during the performance of this audit the Weber County Internal Auditor was offered and accepted the role of Director of Finance and Accounting within the Weber County Clerk/Auditor's Office. Based on the wishes of the Audit Committee Chair and Vice-Chair, this audit was completed by the new Director of Finance and Accounting because there was no other individual available to do so. Effort was made to be as objective in the testwork, findings, and recommendations as possible, but full independence was not possible.

If any questions arise related to this audit, I may be contacted at 801-399-8487 or kbeck@webercountyutah.gov.

Sincerely,

Kimberlee Beck

Kimberlee Beck, CPA, CFE
Weber County Director of Finance and Accounting



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COUNTYWIDE PURCHASING CARDS AND TRAVEL

BACKGROUND

Weber County operates a Countywide purchasing card (p-card) system through Zions Bank, Spend Clarity system. Per Policy 10.1, VISA Purchasing Card Program, which governs the program, the program was established “to provide a more efficient, cost-effective method of purchasing and payment for small-dollar transactions. The program is designed to replace a variety of processes including local check writing, low-value authorizations, small dollar purchase orders and small cost blanket orders.” This audit was recommended to be included on the 2025 Audit Plan after multiple County staff had raised concerns regarding purchases that were being made by p-card holders, seemingly ineffective management reviews and approvals of the purchases, and concern by Clerk/Auditor staff that their post-audit processes were untimely and had little value. In addition, in the Spring of 2025, specific concern regarding appropriate p-card usage in a particular area of the County was raised. The audit was planned to address these concerns as well.

In July 2025, during audit testwork, it was decided, based upon suggestion from Clerk/Auditor staff and with the permission of the Audit Committee Chair and Vice-Chair, to expand the p-card audit to include travel expenses in general. The County pays for “reasonable and essential travel expenses which directly and logically relate to the conduct of County business” (Policy 9-100, Travel Policy). Expanding the audit to include these expenses was considered logical and efficient because p-cards are used heavily for travel-related expenses and p-card testwork would most likely lead to recommendations regarding the County’s travel policy. Expanding the audit to include travel expenses in general would help guide additional improvements in the policy.

OBJECTIVES AND SCOPE

In performing this audit, our objectives included:

- Gaining an understanding of the p-card and travel processes and general expenses to understand how the County’s employees were using their cards and the purpose for their travel.
- Evaluating the County’s compliance with its own established policies and expectations regarding p-card purchases and travel documentation.
- Looking for trends in p-card purchases.
- Assessing p-card and travel transactions for potential fraud, waste, and abuse especially as it related to the specific concern noted above.
- Gauging the understanding of p-card holders and travelers regarding their duties for documentation, following policy, gaining approvals, etc. and comparing that to the applicable policies, procedures, and expectations of process-managing staff.
- Make recommendations for policy and process improvements

The transactions selected for testwork for both p-cards and travel were all recorded in the 2024 Budget Year. Testing transactions from 2024 related to travel was complicated by the fact that a different policy was in

place during 2024 than at the time of the audit. Policy 9.1, Travel Policy, was replaced by Policy 9-100, Travel Policy, in early 2025. These modifications were made prior to our testwork and addressed a few of the issues we noted in our testwork. When citing travel policies in our findings and recommendations in this report we used both the old and new references, as applicable.

METHODOLOGY

Several methodologies were used to gather and analyze the information as it related to our audit objectives. The methodologies included, but were not limited to:

- Meeting with Clerk/Auditor and Purchasing staff directly involved in managing and performing the regular duties related to p-card processing and monitoring and travel-related payments and reimbursements to better understand the processes they performed and the concerns they had about the operations and controls surrounding these activities;
- Analytics to identify trends and anomalies in p-card purchases;
- Surveying p-card holders and approvers to better understand their processes and understanding of their responsibilities;
- Selecting samples from p-card transactions and travel records documented in Munis and determining if p-card holders and approvers as well as travelers complied with all applicable County policies and to test the transactions for reasonableness to look for fraud waste and abuse;
- Testing all p-card transactions in the area of specific concern for the same compliance and reasonableness matters as noted above for sampled transactions; and
- Inquiry of other Counties regarding their p-card policies and practices to compare and contrast their practices with those of Weber County.

Transactions for the Weber Housing Authority were excluded from our testwork as they are now a separate entity from Weber County and our recommendations would have no impact on them.

FINDING RISK CLASSIFICATIONS

Potential issues and/or deficiencies noted during our audit are summarized into findings. Each finding is given a risk classification as defined below.

Significant – A significant audit finding identifies a potential problem or deficiency that may have critical impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as significant warrant immediate attention by management.

Moderate – A moderate audit finding identifies a potential problem or deficiency that may have considerable impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies. Findings classified as moderate warrant attention by management as soon as practicable.

Low – An audit finding classified as low may have an impact on the County’s financial reporting, internal controls, compliance, risks, and/or efficiencies, but may fall within tolerable risk levels. Findings classified as low warrant attention by management but may not require immediate or short-term action.

CONCLUSIONS / FINDINGS (SUMMARY)

RESULTS OF P-CARD ANALYTICS

Analytics were prepared on the 2024 p-card transactions in order to gain a better understanding as to what County employees are purchasing with p-cards. 2024 p-card transactions accounted for \$3,326,606.47 worth of purchases for the year.

We first tried to analyze the data by the industry-assigned Merchant Category Codes (MCC) that are assigned to each vendor who accepts credit cards as a form of payment. These codes classify the type of goods or services a business offers. However, once we starting comparing results of our analytics, we noted that the same vendor at different locations may have different MCCs, different areas within the same vendor location may have a different MCC based upon what is being purchased in a store, and vendors we knew to be providing us with certain types of goods were classified in a wholly unexpected MCC. Upon recognizing these results, further attempt at analysis using these codes was abandoned.

After recognizing we were not going to be able to use MCCs for further data analysis, we standardized the Supplier names within the data in order to use that as our key feature. Standardization was necessary because, for example, different Walmart locations used different names which identified their location or Amazon had various different names depending on exactly how the merchandise was listed (“Amzn Mktp Us” compared to “www.amazon.com” or other such variations). Using these standardized supplier names, we summarized the data by vendor for the entire County as shown on Appendix A, Weber County Purchasing Card Summary by Vendor and then broke the data down further to show the data by vendor for each department or functional unit as shown on Appendix B, Weber County Purchasing Card Summary by Vendor by Department/Functional Area. For each vendor in Appendix A with a total greater or equal to \$15,000. We visually scanned their transaction data to determine if we could see anything that was obviously wrong or would lend itself to indicate anything that warranted further investigation. No such items were found.

PURCHASING CARD SPECIAL INVESTIGATION

All 2024 p-card transactions for the specific area of concern were tested for the same compliance attributes as all other p-card transactions. No issues of non-compliance that hadn’t already been noted elsewhere in the County were found. In other words, our testwork did not reveal any unique evidence of fraud or inappropriate usage of a p-card that could be substantiated by objective testwork. See further information regarding the specific issues identified during our testwork in Finding #1.

THE FOLLOWING IS A SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS. ADDITIONAL DETAILS REGARDING EACH FINDING AS WELL AS MANAGEMENT RESPONSES TO THE RECOMMENDATIONS CAN BE FOUND IN THE NEXT SECTIONS OF THIS REPORT.

FINDING #1 – PURCHASING CARD NON-COMPLIANCE WITH ESTABLISHED COUNTY POLICIES AND EXPECTATIONS – **SIGNIFICANT**

We found multiple and various instances of p-card transaction non-compliance with policies Countywide. Of the 1,590 sample transactions tested, 841 (52.9%) had one or more issues identified. Of the 28 special investigation transactions, 24 (85.7%) had one or more issues identified (the special investigation

transactions have a significantly smaller baseline, however, and caution should be considered when comparing these percentages). This represents substantial, widespread non-compliance which opens the County up to significant and various risks.

RECOMMENDATION #01.01

We recommend that County management accept and act on the other recommendations made in this audit, especially Recommendation 02.03a regarding training of p-card holders and approvers.

FINDING #2 – INACCURATE, AMBIGUOUS PURCHASING CARD POLICY AND NEEDED TRAINING – **SIGNIFICANT**

02.01 – We reviewed the current County-wide policy and procedure Visa Purchasing Card Program, Policy 10.1 as well as policies of 3 other local counties. During our review of the Weber County policy, we identified many items that referred to procedures no longer applicable to the current p-card vendor processes and referenced incorrect County policy and Utah State Code references. Policies should be kept up to date and reflective of current practices so that employees know the standards and requirements they are held to as well to enforce compliance with the policy. Without an accurate and current policy, employees do not have a reference to fall back to when questions arise which creates confusion amongst users and the County risks misuse of the p-cards without the ability to enforce provisions of a policy.

02.02 – We noted instances where Policy 10.1 was ambiguous or reference materials provided inaccurate information about a certain aspect and we were obliged to assume what was meant or intended by the statement. Policies and reference materials should be clear, concise, and accurate in order to alleviate confusion or questions regarding how to comply with the policy. Without clarification, the County risks unintended employee non-compliance with the policy.

02.03 – From employee survey results, we noted a disconnect between expectations expressed by the Clerk/Auditor's Office and Purchasing Office staff and those of p-card holders and approvers. We believe this is partially due to the lack of an accurate and up to date policy as noted above and lack of training received, especially on the part of approvers. P-card holders and approvers should be in no doubt of what is expected from them, what they are required to do, and the consequences of failure to do as required. Employees should also be held to the standards outlined in policy. Failure to adequately communicate and hold individuals accountable may lead to improper usage or abuse of p-cards, inefficiencies in the process, and lack of support for disciplinary actions needed.

RECOMMENDATION #02.01A

We recommend the Purchasing Office and Clerk/Auditor's Office update Policy 10.1 to reflect current processes and correct references that have been updated since this policy was approved.

RECOMMENDATION #02.01B

Based upon our review of other counties' purchasing card policies, we recommend that management consider reviewing other county policies for items they would like to include in an updated p-card policy, but at a minimum consider including the following:

- Enforce the current requirement for a signed Cardholder Agreement;

- Include a requirement to receive training before being issued a p-card and regular training afterward;
- Specify a specific day of the month when transactions need to be coded, documentation attached, and reviewed. Also specify what is expected when that day lands on a non-business day.

RECOMMENDATION #02.02A

We recommend that the p-card policy specifically indicate that splitting transactions to avoid procurement thresholds or to avoid the credit limit placed on the card is not allowed. If more is intended by the statement, “avoid or bypass appropriate purchasing or payment procedures”, we further recommend that specific purchasing or payment procedures be delineated.

RECOMMENDATION #02.02B

We recommend that the p-card policy specifically state what should be included as documentation for a purchase and the procedure for what should be done if proper documentation could not be obtained or has been lost.

RECOMMENDATION #02.02C

We recommend that the Zions Purchasing Card Training and Best Practices sheet and/or the p-card policy be updated to specify the longer character allowance in the p-card narrative to more closely match what description will actually post into Munis.

RECOMMENDATION #02.03A

We recommend management in addition to the implementation of other recommendations proposed in this audit provide additional, detailed training to both p-card holders and approvers that covers, at least, the following topics:

- When (by what day in each month) monthly p-card information needs to be coded, documents added, submitted for approval, and approval completed.
- What types of purchases/expenses are appropriate to be made by p-card and what is unacceptable.
- What documentation is needed for each purchase, including detail about what should be included on the documentation uploaded in the system.
- What an approver’s role is when reviewing documentation including their review of coding, adequacy of supporting documentation, and the appropriateness/reasonableness of the item(s) purchased.

RECOMMENDATION #02.03B

We recommend that the p-card policy be clarified to include information regarding when it is or isn’t appropriate to let someone other than the p-card holder use their card.

RECOMMENDATION #02.03C

We recommend that management hold p-card holders and approvers accountable for following policy and pursue disciplinary action as outlined in the policy, as needed.

FINDING #3 – TRAVEL NON-COMPLIANCE WITH ESTABLISHED COUNTY POLICY – SIGNIFICANT

We found multiple and various instances of travel expense non-compliance with policies Countywide which represents significant, widespread non-compliance. Of the 60 reimbursements tested, 58 (96.7%) had one or more issues identified. This non-compliance opens the County up to significant and various risks.

RECOMMENDATION #03.01

We recommend that management review the areas of non-compliance identified in this audit, update and clarify policies and reference materials as recommended in Recommendations 04.01a-h, 04.02a-e, and 04.03a-l, communicate all changes directly with County employees especially those who travel frequently, enforce the updated policy and take disciplinary or other action as warranted, and consider establishing a training required for all travelers prior to traveling for the first time and regular training afterward.

FINDING #4 – INSUFFICIENT OF AMBIGUOUS COUNTY TRAVEL POLICY AND TRAVEL FORM ISSUES – **SIGNIFICANT**

We noted instances where Policy 9.1, Weber County Travel Policy in effect during 2024 and its successor Policy 9-100, Travel Policy (policy) and the related 2024 Travel Memo (memo) were ambiguous and did not address common occurrences we found. Policies and reference materials should be clear, concise, and accurate in order to alleviate confusion or questions regarding how to comply with the policy. Without clarification, the County risks unintended employee non-compliance with the policy. In addition, the current layout of the Travel Form (form) used to show pre-travel approval, detail the costs of the travel, reconcile expenses with any advances, calculate the amount owed to (or from) the traveler, and post-travel approval also is insufficient to document all needed information for proper verification of costs. Forms should be designed to allow for collection of all required information and to meet the purpose for which they exist.

RECOMMENDATION #04.01A

We recommend adding guidance to the Travel Policy and/or Travel Memo for both in-state and out-of-state travel to indicate when an employee is eligible for a meal based upon the time of departure or arrival for first and last day of travel or adopt a standard reduced first and last day of per diem similar to the federal GSA rates. If the guidance is time based, we also recommend adding times of departure and arrival to the Travel Form so appropriate meal deductions can be determined.

RECOMMENDATION #04.01B

We recommend adding clarification to the Travel Policy and/or Travel Memo on how to deduct a meal when it is provided at no cost to the traveler.

RECOMMENDATION #04.01C

We recommend defining in the Travel Policy what is meant when the term “continental breakfast” is mentioned.

RECOMMENDATION #04.01D

To accommodate when a traveler is on an extended trip and they exceed the number of per diem lines available on the Travel Form, we recommend either requesting additional pages be used as necessary or creating a form that can be expanded for trips where more lines are needed.

RECOMMENDATION #04.01E

We recommend the Travel Policy and/or Travel Memo be updated to clarify what GSA rate should be used for per diem as the GSA rates are changed on a Federal Fiscal Year and the County operates on a calendar year.

RECOMMENDATION #04.01F

We recommend additional training or guidance be provided to travelers on how to use and interpret the GSA site.

RECOMMENDATION #04.01G

We recommend clarifying in the Travel Policy and/or the Travel Memo what is meant by “reduced per diem” for local vicinity travel as a reduced rate is not stated on the memo or explained in policy or remove the verbiage related to a “reduced” per diem.

RECOMMENDATION #04.01H

We recommend clarifying in the Travel Policy and/or the Travel Memo that a meal-only, local vicinity traveler is not entitled to the “incidental expenses” portion of the per diem.

RECOMMENDATION #04.02A

We recommend using consistent language in the Travel Policy between general personal vehicle mileage reimbursement and reimbursement to and from the airport. Depending on how this is chosen to be implemented, we further recommend adding departure and return addresses/site names to the Travel Form so that an accurate mileage reimbursement calculation may be verified.

RECOMMENDATION #04.02B

We recommend the Travel Policy be updated to reflect the acceptable use of a Google or similar map to justify mileage reimbursement or management should enforce the requirement for the traveler to maintain and produce a mileage log for mileage reimbursement.

RECOMMENDATION #04.02C

We recommend changing the Travel Policy verbiage related to motor vehicle travel to indicate it is the primary mode of travel “when the destination is within the State of Utah” to correct contradictory statements made regarding motor vehicle travel and commercial air travel.

RECOMMENDATION #04.02D

We recommend the Travel Policy be clarified to include what is meant by long-term parking, such as the economy lot or equivalent parking rate.

RECOMMENDATION #04.02E

We recommend clarifying in the Travel Policy whether or not personal travel associated with taxis, rideshares, or similar forms of transportation is reimbursable.

RECOMMENDATION #04.03A

We recommend adding space on the Travel Form to allow travelers and others to provide additional information that is not obvious with the documentation or a space to explain special circumstances.

RECOMMENDATION #04.03B

We recommend updating the Travel Policy to clarify how to document pre-approval with the Travel Form when the electronic system is used.

RECOMMENDATION #04.03C

We recommend revising the Travel Policy to provide a quantifiable method of determining a maximum lodging rate such as in relation to GSA lodging rates and how to proceed if a hotel withing that limit cannot be found.

RECOMMENDATION #04.03D

We recommend clarifying Travel Policy verbiage to encourage travelers not extend their travel time where it unnecessarily increases travel costs.

RECOMMENDATION #04.03E

We recommend adding guidance to the Travel Policy to indicate how back-to-back travel should be handled – whether it is acceptable to add all travel on one form or whether one form should handle one trip individually.

RECOMMENDATION #04.03F

We recommend adding requirements into the Travel policy to address approval and submission expectations of the Travel Approving Official and office/financial staff to ensure timely submissions of travel reimbursements.

RECOMMENDATION #04.03G

We recommend the Travel Policy be updated with supporting documentation requirements to substantiate all costs of the related travel.

RECOMMENDATION #04.03H

We recommend that a maximum gratuity limit for meal expenses be added to the Travel Policy similar to or the same as other gratuity limits already specified elsewhere in the policy.

RECOMMENDATION #04.03I

We recommend either the Travel Form be updated to include other such common travel expense items with the appropriate Object listed or guidance be given in the Travel Policy or other reference material as to how to properly code the expenses not listed on the Form.

RECOMMENDATION #04.03J

We recommend that management seek, at the very least, to update the current Travel Form to a PDF fillable form, place a copy where all County employees may obtain the newest version, and announce the form's location to all County employees. We further recommend that management look at the option of purchasing or building a travel management system that would allow users to obtain all required approvals (pre and post), upload supporting documentation, and report their travel expenses all within the system.

RECOMMENDATION #04.03K

We recommend management consider the implementation of a justification and pre-approval process for sending multiple individuals to the same event or training and detailing the requirement and process within the Travel Policy.

RECOMMENDATION #04.03L

We recommend that with any changes or additions made to the Travel Policy in relation to this audit, management consider an overhaul of the policy to help increase policy usability and potentially break out items that are not directly travel related in a separate policy/policies.

FINDING #5 – INADEQUATE APPROVAL REVIEWS OF PURCHASING CARD TRANSACTIONS – SIGNIFICANT

05.01 – As part of our testwork regarding p-cards, we reviewed who was assigned to each p-card holder to act as their approver. We noted that of the 184 accounts listed as of the date we obtained the active cardholder listing, 1 account (0.5%) did not have an assigned manager, 1 account (0.5%) had an assigned manager who was no longer working for the County at the time the report was run, and 48 accounts (26.1%) had an individual assigned as the sole approver who was in a lower position, a similar role, or a direct subordinate to the p-card holder. Policy 10.1, VISA Purchasing Card Program in section 10.1.3.3 requires that a p-card log must be signed by the cardholder's manager to indicate approval and review. A management review provides management insight into what is being purchased in their area and the potential for performance or behavior correction, as warranted. With approval of transactions by a subordinate or someone in a lower position, the opportunity for management override of controls (forcing a subordinate to approve an inappropriate purchase) is heightened and limits management's visibility into items being purchased in their departments/programs.

05.02 – As another goal of our audit, the Comptroller asked us to help investigate ways of improving their current p-card post audit process. We believe that in addition to the required managerial approval recommended above, a secondary approval on all p-cards (some currently have 2 levels of reviews) by someone within the applicable department/program fiscal operations in conjunction with the training recommended elsewhere in the audit and the additional understanding that should be gained regarding an approver's role and expectations, this will assist with accurate coding and will add a secondary level of compliance review to the process. This will hopefully support correction of errors before the p-cards are submitted to the Clerk/Auditor's Office.

RECOMMENDATION #05.01

We recommend that the requirement for the employee's manager to view and approve p-card transactions remain in the revised p-card policy and that the managers be required to approve such transactions.

RECOMMENDATION #05.02

We recommend that in addition to the managerial review recommended in Recommendation 05.01 above, a secondary fiscal review and approval also be implemented if not already required.

FINDING #6 – LACK OF OR AMBIGUOUS COUNTY POLICIES – **SIGNIFICANT**

Before and during our testwork related to the County's p-card and travel processes, we identified areas where either the County had a policy related to a topic, but it did not adequately cover an area we noted in testwork or a policy did not exist at all. The lack or ambiguity of these policies may lead to:

- spending more on IT than otherwise may be necessary, financial reporting may become less accurate, multiple County accounts having to be managed perhaps with varying terms, and opening up the County's IT infrastructure to unauthorized and improper hardware and software creating potentially dangerous gaps in security;
- confusion amongst County entities about proper approval paths and result in potential payment of unapproved or unwarranted items;
- inconsistent application of the policy, complete disregard of the policy, and objectionable purchases; or
- non-compliance with IRS regulation, employees of one County department or division being treated differently and perhaps unfairly than other employees in the County, and misuse of County funds may occur

RECOMMENDATION #06.01

We recommend that the IT Director, with assistance from the Clerk/Auditor and/or Purchasing Director as needed, develop, obtain approval for, and disseminate a policy that delineates what information technology items are up to the discretion of each department to purchase, what items require IT approval prior to purchase and describe how to obtain and document the approval, what items may only be purchased by approved IT staff, and any appropriate exceptions to the policy.

RECOMMENDATION #06.02

We recommend that policies that have implication on the County's related entities utilizing the County for their accounting and financial services be clarified to eliminate the ambiguity of the applicability and compliance process with these policies.

RECOMMENDATION #06.03A

We recommend that the County update Policy 15.1, Organization Dues, to clarify whether it is applicable to employee licenses and membership in organizations when related to conference attendance and to provide additional guidance on how obtain required approvals and to demonstrate compliance with the policy.

RECOMMENDATION #06.03B

We also recommend that County management consider a complete review and update, as warranted, of Policy 15.1, Organization Dues.

RECOMMENDATION #06.04A

We recommend that Human Resources formalize their employee service awards practice in a policy and ensure those items that are taxable to the employee are included in the employee's taxable wages.

RECOMMENDATION #06.04B

We recommend the County implement a generalized policy or policies to provide guidance to departments as to when a gift or incentive is appropriate for employees or other individuals/entities, ensure those items that are taxable to the employee are included in the employee's taxable wages, and institute a pre-approval process for such items.

RECOMMENDATION #06.04C

We recommend the County strengthen its policy to provide guidance as to when employee meals or food (such as office snacks) are acceptable and general controls regarding kitchen or personal use items (plasticware, paper plates, etc.), what justification is needed to provide a meal or snacks, and possibly implement a pre-approval process prior to an employer-provided meal.

RECOMMENDATION #06.04D

We recommend the County establish a generalized policy to guide when purchases of clothing are acceptable, at what level/frequency, and ensure items that are taxable to the employee are included in the employee's taxable wages.

GENERAL RECOMMENDATION – GENERAL RECOMMENDATIONS FOR PROCESS IMPROVEMENTS AND/OR CONTROLLING EXPENSES

RECOMMENDATION #GR.01

We recommend that the Clerk/Auditor's Office and the Purchasing Office establish an annual spending trend analysis to determine if p-card users are utilizing available contracts, determine if additional contracts could be sought to reduce County costs, and determine if there is unexpected, potentially unwanted, or inappropriate high-level spending.

RECOMMENDATION #GR.02

We recommend the Purchasing Office explore the possibility of contracting with a single car wash vendor to potentially reduce fleet vehicle car washing costs.

RECOMMENDATION #GR.03

We recommend that Clerk/Auditor staff reach out to Salt Lake County officials to determine what they were able to find in their search for AI options to assist in p-card monitoring and consider implementation of similar program within Weber County.

FINDINGS AND RECOMMENDATIONS

FINDING #1 – PURCHASING CARD NON-COMPLIANCE WITH ESTABLISHED COUNTY POLICIES AND EXPECTATIONS

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

In order to test compliance of the 2024 p-card transactions (excluding transactions from the Weber Housing Authority which as of 2025 is a separate entity) with applicable County policies, we judgementally selected the month of September in which to test all p-card transactions, and selected all transactions outside of September that totaled \$2,000 or greater per day per vendor per p-card holder. This resulted in a sample of \$1,247,906.86 worth of transactions or 37.5% of dollar total for the year (sample transactions). In addition, in order to follow-up on an anonymous tip regarding potential misuse of a p-card, we tested all relevant 2024 transactions which totaled \$3,976.81 (special investigation transactions). We tested the sample and special investigation transactions for compliance with:

- Policy 10.1, VISA Purchasing Card Program
- The Zions Purchasing Card Training and Best Practices sheet provided to us by the Purchasing Office and represented as being given to new p-card holders
- General County accounting requirements and, as applicable, inclusion on the County's capital asset listing
- Policy 9.1, Travel Policy which was in effect during 2024
- Policy 15.1, Organizational Dues,
- Policy 2-1400, Use of Gift Cards which was not formalized in 2024 but was considered a communicated expectation of County employees
- The IT Director's expectations regarding IT purchases (see Recommendation 06.01).

Our testwork considered only the information and documentation provided in the Visa Spend Clarity system as Policy 10.1, section 10.1.3.3 indicates "receipts retained...provide the documentation necessary should there be an audit." If the documentation provided with the transaction did not fulfill the specific requirements outlined, we considered this to be non-compliance with the stated policy. We found multiple and various instances of p-card transaction non-compliance with policies Countywide. Of the 1,590 sample transactions tested, 841 (52.9%) had one or more issues identified. Of the 28 special investigation transactions, 24 (85.7%) had one or more issues identified (the special investigation transactions have a significantly smaller baseline, however, and caution should be considered when comparing these percentages). This represents substantial, widespread non-compliance opening the County up to significant and various risks. Details of the non-compliance can be found in **Appendix C** and that appendix should be considered an integral part of this finding.

RECOMMENDATION:

01.01 – We recommend that County management accept and act on the other recommendations made in this audit, especially Recommendation 02.03a regarding training of p-card holders and approvers.

FINDING #2 – INACCURATE, AMBIGUOUS PURCHASING CARD POLICY AND NEEDED TRAINING

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

02.01

While preparing to perform testwork related to the County's p-card processes, we reviewed the current Countywide policy and procedure Visa Purchasing Card Program, Policy 10.1. This policy was last reviewed and updated in 2014. Since this time, the County has changed p-card vendors which changed many of the related processes. During our review of the policy, we identified many items that referred to procedures no longer applicable to the current p-card vendor processes and referenced incorrect County policy and Utah State Code references. These items are specifically identified below. In addition, we reviewed policies of 3 other local counties to determine items that may be in their policies that could be incorporated into Weber County's policy. Policies should be kept up to date and reflective of current practices so that employees know the standards and requirements they are held to as well to enforce compliance with the policy. Without an accurate and current policy, employees do not have a reference to fall back to when questions arise which creates confusion amongst users and the County risks misuse of the p-cards without the ability to enforce provisions of a policy.

The specific inaccurate items we noted from the policy are:

- 10.1.31.1 (Probably meant to read 10.1.3.1 and should be corrected) refers to a U.S. Bank "Visa" Purchasing Card and an agreement signed by the card holder. *The card is now issued by Zions and no agreement is currently being signed. (See Recommendation 02.01b below)*
- 10.1.31.1 refers to Weber County Travel Policy 9.4.9.2. *As this travel policy has been updated and renumbered, this reference no longer exists.*
- 10.1.3.2 indicates that various MCC codes have been blocked from usage in the program and provides instructions of how to proceed if a card is declined. *With the introduction of the new Zions program, only the MCC codes that carried the greatest risk are blocked as general blocking of these codes often created more trouble for cardholders and program administrators than was felt they enhanced the program.*
- 10.1.3.2 refers to Utah State Procurement Code 63G-6a-2304. *This reference no longer exists.*
- 10.1.3.2.2 indicates that cards should not be used for capital equipment or for services from 1099 eligible suppliers. *This is a restriction no longer enforced by the Clerk/Auditor's Office due to other control procedures in place.*
- 10.1.3.2.3 indicates elected officials only are allowed to use p-cards for travel and entertainment in accordance with the travel policy. *All policy references made in this section do not correlate with the new travel policy. In addition, all p-card holders are eligible and encouraged to use their cards for appropriate travel expenses.*
- 10.1.3.3 describes the process for card logs and reconciliations and refers to the out-of-date travel policy. *This process is not relevant to the new electronic system instituted with the Zions program and references to the travel policy need to be updated.*
- 10.1.3.7, 10.1.3.8, 10.1.3.10 describe processes applicable to the U.S. Bank cards. *These should be updated to reflect current guidance related to the Zions cards and their processes including the new electronic system.*

RECOMMENDATIONS:

02.01a – We recommend the Purchasing Office and Clerk/Auditor’s Office update Policy 10.1 to reflect current processes and correct references that have been updated since this policy was approved.

02.01b – Based upon our review of other counties’ purchasing card policies, we recommend that management consider reviewing other county policies for items they would like to include in an updated p-card policy, but at a minimum consider including the following:

- Enforce the current requirement for a signed Cardholder Agreement;
- Include a requirement to receive training before being issued a p-card and regular training afterward;
- Specify a specific day of the month when transactions need to be coded, documentation attached, and reviewed. Also specify what is expected when that day lands on a non-business day.

02.02

While performing our compliance testwork of p-card transactions, we came across instances where Policy 10.1 was ambiguous or reference materials provided inaccurate information about a certain aspect and we were obliged to assume what was meant or intended by the statement. Policies and reference materials should be clear, concise, and accurate in order to alleviate confusion or questions regarding how to comply with the policy. Without clarification, the County risks unintended employee non-compliance with the policy. The specific aspects found are noted below with their related recommendations.

02.02A

Policy 10.1, Section 10.1.2 states that the p-card program “is not intended to avoid or bypass appropriate purchasing or payment procedures.” Because all p-card purchases, are considered “small purchases” and may be made without engaging in a solicitation (see County Ordinance 3-1-7(c), we took this statement to mean, in general, that p-card transactions should not be split between multiple transactions in order to avoid seeming to meet procurement thresholds or to avoid the credit limit placed on the card.

RECOMMENDATION:

02.02a – We recommend that the p-card policy specifically indicate that splitting transactions to avoid procurement thresholds or to avoid the credit limit placed on the card is not allowed. If more is intended by the statement, “avoid or bypass appropriate purchasing or payment procedures”, we further recommend that specific purchasing or payment procedures be delineated.

02.02B

Policy 10.1, Section 10.1.3.3 states that the p-card holder “must always obtain a detailed receipt when using the Purchasing Card.” What is meant by a “detailed receipt” is not clarified. The policy also does not state what should happen if a detailed receipt or one with the required information cannot be obtained or is lost. For our testwork, we assumed that the items listed as needing to be on the purchasing “log” were the items that would constitute a detailed receipt, meaning the date of the transaction, the name of the supplier, the merchandise purchased, and the dollar value of the sale. We also inferred that the documentation should have the individual item cost and proof of payment (not just a sales order or copy of an online shopping cart). If a memo was present instead of original documentation that gave this required information with a reason for not having a receipt, we determined this was adequate.

RECOMMENDATION:

02.02b – We recommend that the p-card policy specifically state what should be included as documentation for a purchase and the procedure for what should be done if proper documentation could not be obtained or has been lost.

02.02C

The Zions Purchasing Card Training and Best Practices sheet provided to us indicated that “the first 13 characters of a transaction comment should be a brief encompassing description as these characters are recorded in the GL.” More than the first 13 characters of the transaction comment post to the GL – it is closer to 30 characters, which gives p-card holders additional space to add information.

RECOMMENDATION:

02.02c – We recommend that the Zions Purchasing Card Training and Best Practices sheet and/or the p-card policy be updated to specify the longer character allowance in the p-card narrative to more closely match what description will actually post into Munis.

02.03

In order to gain an understanding of p-card holders’ and p-card approvers’ understanding of applicable policies, processes, and procedures, including standards they are held to and expectations regarding their behavior as it related to p-cards, we sent out a survey to County p-card holders and approvers. 28.6% of the p-card holder surveys and 55.0% of the p-card approver surveys sent out were returned. From the results of the survey, we did note a disconnect between expectations expressed by the Clerk/Auditor’s Office and Purchasing Office staff and those of p-card holders and approvers. We believe this is partially due to the lack of an accurate and up to date policy as noted above and lack of training received, especially on the part of approvers. P-card holders and approvers should be in no doubt of what is expected from them, what they are required to do, and the consequences of failure to do as required. Employees should also be held to the standards outlined in policy. Failure to adequately communicate and hold individuals accountable may lead to improper usage or abuse of p-cards, inefficiencies in the process, and lack of support for disciplinary actions needed.

RECOMMENDATIONS:

02.03a – We recommend management in addition to the implementation of other recommendations proposed in this audit provide additional, detailed training to both p-card holders and approvers that covers, at least, the following topics:

- When (by what day in each month) monthly p-card information needs to be coded, documents added, submitted for approval, and approval completed.
- What types of purchases/expenses are appropriate to be made by p-card and what is unacceptable.
- What documentation is needed for each purchase, including detail about what should be included on the documentation uploaded in the system.
- What an approver’s role is when reviewing documentation including their review of coding, adequacy of supporting documentation, and the appropriateness/reasonableness of the item(s) purchased.

02.03b – We recommend that the p-card policy be clarified to include information regarding when it is or isn’t appropriate to let someone other than the p-card holder use their card.

02.03c – We recommend that management hold p-card holders and approvers accountable for following policy and pursue disciplinary action as outlined in the policy, as needed.

FINDING #3 – TRAVEL NON-COMPLIANCE WITH ESTABLISHED COUNTY POLICY

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

In order to test compliance of the 2024 travel reimbursement transactions (excluding transactions from the Weber Housing Authority which as of 2025 is a separate entity) with the Policy 9.1, Weber County Travel Policy in effect during 2024 (policy), we pulled a sample of 60 transactions from the travel reimbursement population. This resulted in a sample of 103 individual lines (13.7% of the total number of lines) and \$22,930.48 (11.7%) in total. This sample tested the reimbursement amount paid to the employee and whether or not the documentation provided with the Travel Form (form) as found in Munis supported all the travel costs as shown on the form. Our p-card sample testwork conducted in this same audit included payments made to non-employees related to travel such as for conference registrations, hotel charges, rideshare costs, etc. We considered the testwork we completed between these two population sets to be sufficient enough to provide insight into the County's compliance with the established travel policy. We found multiple and various instances of travel expense non-compliance with policies Countywide which represents significant, widespread non-compliance. Of the 60 reimbursements tested, 58 (96.7%) had one or more issues identified. This non-compliance opens the County up to significant and various risks. Details of the non-compliance can be found in **Appendix D** and that appendix should be considered an integral part of this finding.

RECOMMENDATION:

03.01 – We recommend that management review the areas of non-compliance identified in this audit, update and clarify policies and reference materials as recommended in Recommendations 04.01a-h, 04.02a-e, and 04.03a-l, communicate all changes directly with County employees especially those who travel frequently, enforce the updated policy and take disciplinary or other action as warranted, and consider establishing a training required for all travelers prior to traveling for the first time and regular training afterward.

FINDING #4 – INSUFFICIENT OR AMBIGUOUS COUNTY TRAVEL POLICY AND TRAVEL FORM ISSUES

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

While performing our compliance testwork of p-card and travel transactions, we came across instances where Policy 9.1, Weber County Travel Policy in effect during 2024 and its successor Policy 9-100, Travel Policy (policy) and the related 2024 Travel Memo (memo) were ambiguous and did not address common occurrences we found. Policies and reference materials should be clear, concise, and accurate in order to alleviate confusion or questions regarding how to comply with the policy. Without clarification, the County risks unintended employee non-compliance with the policy. The specific aspects found are noted below with their related recommendations. Policy references below have been provided for both 9.1 (in regular font) and 9-100 (*in italics*). In addition, the current layout of the Travel Form (form) used to show pre-travel approval, detail the costs of the travel, reconcile expenses with any advances, calculate the amount owed to (or from)

the traveler, and post-travel approval also is insufficient to document all needed information for proper verification of costs. Forms should be designed to allow for collection of all required information and to meet the purpose for which they exist.

04.01

Per Diem:

- First and last day of travel per diem is not handled consistently within the County. This appears to be a result of several factors.
 - The memo which provides specific guidance on per diem amounts indicates that for in-state travel, the traveler should deduct meals if any are provided by the conference or if the traveler will not be in “travel status” for the full day. However, neither the policy nor the memo outline how a traveler should apply their “travel status” to meal deductions and the form does not have space to include information about when the traveler left and arrived back so there is no way to verify “travel status” if policy guidance did exist and it related to departure and arrival times.
 - For travel outside of Utah, the memo indicates that the GSA rates should be followed with no additional guidance on first and last days of travel. However, some employees are using the reduced first and last day of travel per diem rates as outlined on the GSA website, others are taking full per diem, while yet others are deducting specific meals based on “travel status” similar to in-state travel but without specific guidance as to which meals they need to deduct based upon the times of departure and arrival.
- The policy, Section 4.9.1 (*IV.I.1*) indicates that when a meal is provided at no direct cost to the traveler, the traveler is to deduct the meal “in accordance with the Purchasing Division Per Diem memo”. The memo indicates that the meal will be deducted “accordingly” leaving it open to interpretation as to how it should be done.
- The current policy (*Policy 9-100, Section IV.I.1*) indicates that a meal deduction is not needed for a “complimentary breakfast provided by a hotel or continental breakfast provided by a conference.” Because the definition of “continental breakfast” may vary from conference to conference and person to person, this leaves the interpretation of this term up to the traveler and without clarification, there is a risk that a meal that was not intended to be reimbursed to a traveler will be reimbursed.
- When a traveler is on an extended trip, the number of lines available to outline per diem quickly becomes an issue in the current chart on the Travel Form and does not allow the traveler to orderly enter their per diem amounts.
- Using GSA rates for out-of-state travel per diem without additional guidance on the memo creates several additional instances of ambiguity:
 - GSA rates run on a federal fiscal year (October through September) while the County runs on a calendar year. This creates confusion as to whether a County employee should be using the GSA rate in effect during the time of their travel or whether they should be using the same rate for the entire calendar year.
 - Reading the GSA website and interpreting the results it returns can be confusing (cities within counties when the city isn’t specifically listed, but it is in the county listed or when multiple lines of data appear when a state and city have been entered).
- In a situation where a traveler qualifies and receives meal-only per diem for local vicinity travel:
 - Policy indicates a traveler “may receive a reduced per diem” as “established by the Purchasing Division by memo” (4.9.3/ *IV.I.3*), however, there is no reduced rate mentioned or specified on the memo.

- The policy and memo are silent as the incidental per diem amount is concerned. As this is a local, non-overnight trip, the incidental amount is not a relevant cost of reimbursement.

RECOMMENDATIONS:

04.01a – We recommend adding guidance to the Travel Policy and/or Travel Memo for both in-state and out-of-state travel to indicate when an employee is eligible for a meal based upon the time of departure or arrival for first and last day of travel or adopt a standard reduced first and last day of per diem similar to the federal GSA rates. If the guidance is time based, we also recommend adding times of departure and arrival to the Travel Form so appropriate meal deductions can be determined.

04.01b – We recommend adding clarification to the Travel Policy and/or Travel Memo on how to deduct a meal when it is provided at no cost to the traveler.

04.01c – We recommend defining in the Travel Policy what is meant when the term “continental breakfast” is mentioned.

04.01d – To accommodate when a traveler is on an extended trip and they exceed the number of per diem lines available on the Travel Form, we recommend either requesting additional pages be used as necessary or creating a form that can be expanded for trips where more lines are needed.

04.01e – We recommend the Travel Policy and/or Travel Memo be updated to clarify what GSA rate should be used for per diem as the GSA rates are changed on a Federal Fiscal Year and the County operates on a calendar year.

04.01f – We recommend additional training or guidance be provided to travelers on how to use and interpret the GSA site.

04.01g – We recommend clarifying in the Travel Policy and/or the Travel Memo what is meant by “reduced per diem” for local vicinity travel as a reduced rate is not stated on the memo or explained in policy or remove the verbiage related to a “reduced” per diem.

04.01h – We recommend clarifying in the Travel Policy and/or the Travel Memo that a meal-only, local vicinity traveler is not entitled to the “incidental expenses” portion of the per diem.

04.02

Mileage and Transportation:

- Most personal vehicle mileage being reimbursed related to overnight travel is calculated from the employee’s place of employment, but policy states reimbursement for use of a personal vehicle when using mileage is the actual mileage multiplied by the mileage reimbursement rate. (4.4.2.2/ IV.D.2.b). Without knowing where the employee is leaving from (whether that is home or assigned work location and returning to, accurate mileage may not be able to be determined. Furthermore, current policy has been clarified to state that the maximum reimbursement for personal vehicle travel to the airport will be for the round-trip distance between the closer of the traveler’s work location or their home to the airport (IV.D. 1), but this condition is stated in a separate section of the policy and creates a different reimbursement amount than following the previous statement would.
- Policy currently indicates that mileage should be justified by a mileage log (4.4.2.2/ IV.D.2.b), however most mileage related to overnight trips is being justified by a Google map or similar showing

the mileage between locations. Either the policy should be updated to indicate this is a reasonable way to justify mileage or management should enforce the requirement for a mileage log.

- Policy currently indicates that a motor vehicle is the primary mode of travel to places less than 500 miles from the employee's primary work location (4.4.2/ IV.D.2), however, this seems excessive and contradictory to the statement elsewhere in the policy which states commercial air travel is the primary mode of travel to places outside the state of Utah (4.4.1, IV.D.1).
- Policy states that the maximum reimbursement for airport parking is the airport long-term parking rate (4.10.2/IV.J.2), however there are multiple long-term parking options, not always the most reasonable or justifiable.
- Policy indicates that taxi, airport bus/limo, subway, rental car, and ride share expenses are reimbursable when reasonable and necessary to carry out County business (4.10.1/IV.J.1), however elsewhere in policy, specifically relating to mileage reimbursement for a personal vehicle, it states that mileage for personal travel such as to restaurants, movies, entertainment events, etc. once at the travel destination is not reimbursable (4.4.2.2/IV.D.2.b). If this last statement is considered applicable to all overnight travel, regardless as to the way in which the traveler arrives at the final destination, this should be clarified in policy.

RECOMMENDATIONS:

04.02a – We recommend using consistent language in the Travel Policy between general personal vehicle mileage reimbursement and reimbursement to and from the airport. Depending on how this is chosen to be implemented, we further recommend adding departure and return addresses/site names to the Travel Form so that an accurate mileage reimbursement calculation may be verified.

04.02b – We recommend the Travel Policy be updated to reflect the acceptable use of a Google or similar map to justify mileage reimbursement or management should enforce the requirement for the traveler to maintain and produce a mileage log for mileage reimbursement.

04.02c – We recommend changing the Travel Policy verbiage related to motor vehicle travel to indicate it is the primary mode of travel “when the destination is within the State of Utah” to correct contradictory statements made regarding motor vehicle travel and commercial air travel.

04.02d – We recommend the Travel Policy be clarified to include what is meant by long-term parking, such as the economy lot or equivalent parking rate.

04.02e – We recommend clarifying in the Travel Policy whether or not personal travel associated with taxis, rideshares, or similar forms of transportation is reimbursable.

04.03

Other Travel Policy and Form Items:

- The form does not currently have space provided for a traveler or others to explain or add additional detail/context to their trip as may be considered necessary.
- Pre-travel approval as required in policy (4.2/IV.B) has shifted from the paper-based process to an electronic process in many cases, however, in most instances these approvals are not added to the supporting documentation for the travel to show compliance with the requirement.
- Policy addresses a maximum lodging amount by stating the County will pay costs for a single or double room (as required by the requesting department), or a rate arranged by the sponsor of the

function attended, whichever is less (4.5//V.E). Rates for a single or double room vary widely from hotel to hotel, room type to room type, and location to location, therefore there is no quantifiable way to determine which rate is lower.

- Policy allows for travel one day before an event begins and one day after an event concludes (4.8//V.H). During our sample testwork performed on travel reimbursements, we did note times where travel occurred as allowed, but the traveler could reasonably have made it to their destination before the beginning of the event while beginning travel on the same day or could reasonably have made it home the day the event ended and thus saved the County hotel and per diem costs for the days in which travel did not need to occur. Obviously flight times, travel time to final destination or airport, and early morning/late evening travel need to be considered, but the County should encourage travelers to reduce the number of days traveled in avoid unnecessary costs.
- In our testwork related to travel reimbursements, we encountered one trip where the traveler went from one event to the other without returning home, but both trips were placed on the same form. Because one trip was to be partially reimbursed by a third-party, this added to the complexity of the travel and the Travel Form became convoluted and difficult to understand.
- Policy addresses the time frame in which an employee is required to prepare and submit their Travel Form (4.13//V.M), but it does not address the time frame in which the Travel Approving Official and office/financial staff are expected to approve and submit the Travel Form for payment. This creates the possibility that forms are submitted in an untimely manner.
- When describing what is required to submit with the Travel Report/Form, the policy describes how to prepare the Travel Form and what is required for submission, but the required documentation includes “invoices or receipts to account for any advance payments made, or for any reimbursement due to the employee or the county.” (4.13//V.M) It does not state what is required to substantiate any “County Paid” or “3rd Party Paid” expenses nor does it mention any other documentation considered necessary to substantiate the travel or costs associated with it such as an agenda for the conference, mileage maps or other justification, etc.
- In the Meal Expenses section of the policy (4.9.2, IV.I.2), a limit on gratuity is not listed. Other maximum tips of 20% of the amount charged are listed for taxis/buses/rideshares and parking, therefore it is reasonable that a maximum should apply to meals as well.
- During our travel reimbursement sample testwork, we noted that expenses for baggage, rideshares, parking, and other items not specifically listed on the pre-printed Travel Form are not being coded using consistent Objects amongst travelers. Although all are receiving a code related to travel, it results in like costs not being accounted for consistently.
- During our travel reimbursement testwork, we noted that there is not a central location where a traveler may find a travel reimbursement form (Travel Form). Travelers are reliant upon receiving a non-fillable form from the Kissflow pre-approval system or from another County employee. We also noted how paper-driven and antiquated the travel reimbursement process is.
- During our p-card sample testwork, we noted 146 or 9.2% of the sample transactions, \$124,384.80 or 10.0% of the total sample transaction amount were transactions in which multiple County employees from the same Department attended the same conference or event without documentation as to what justified multiple employees needing to attend the same conference or event. While sending multiple people to the same event may be warranted and beneficial for the County, it may also not be the best use of taxpayer or grant funding.
- In general, we believe the current travel policy to be convoluted and hard to follow. The policy covers more situations than travel (employee meal expenses, county award luncheons/dinners, etc.) intermingled with travel items like per diem; local, non-overnight mileage reimbursement is covered in the same section as overnight personal vehicle usage while transportation to and from the airport and parking are covered under the commercial air travel and miscellaneous expenses sections,

respectively. This creates a policy that is difficult for employees to understand and ensure they are meeting all requirements for their specific circumstances.

RECOMMENDATIONS:

04.03a – We recommend adding space on the Travel Form to allow travelers and others to provide additional information that is not obvious with the documentation or a space to explain special circumstances.

04.03b – We recommend updating the Travel Policy to clarify how to document pre-approval with the Travel Form when the electronic system is used.

04.03c – We recommend revising the Travel Policy to provide a quantifiable method of determining a maximum lodging rate such as in relation to GSA lodging rates and how to proceed if a hotel within that limit cannot be found.

04.03d – We recommend clarifying Travel Policy verbiage to encourage travelers not extend their travel time where it unnecessarily increases travel costs.

04.03e – We recommend adding guidance to the Travel Policy to indicate how back-to-back travel should be handled – whether it is acceptable to add all travel on one form or whether one form should handle one trip individually.

04.03f – We recommend adding requirements into the Travel policy to address approval and submission expectations of the Travel Approving Official and office/financial staff to ensure timely submissions of travel reimbursements.

04.03g – We recommend the Travel Policy be updated with supporting documentation requirements to substantiate all costs of the related travel.

04.03h – We recommend that a maximum gratuity limit for meal expenses be added to the Travel Policy similar to or the same as other gratuity limits already specified elsewhere in the policy.

04.03i – We recommend either the Travel Form be updated to include other such common travel expense items with the appropriate Object listed or guidance be given in the Travel Policy or other reference material as to how to properly code the expenses not listed on the Form.

04.03j – We recommend that management seek, at the very least, to update the current Travel Form to a PDF fillable form, place a copy where all County employees may obtain the newest version, and announce the form's location to all County employees. We further recommend that management look at the option of purchasing or building a travel management system that would allow users to obtain all required approvals (pre and post), upload supporting documentation, and report their travel expenses all within the system.

04.03k – We recommend management consider the implementation of a justification and pre-approval process for sending multiple individuals to the same event or training and detailing the requirement and process within the Travel Policy.

04.03l – We recommend that with any changes or additions made to the Travel Policy in relation to this audit, management consider an overhaul of the policy to help increase policy usability and potentially break out items that are not directly travel related in a separate policy/policies.

FINDING #5 – INADEQUATE APPROVAL REVIEWS OF PURCHASING CARD TRANSACTIONS

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

05.01

As part of our testwork regarding p-cards, we reviewed who was assigned to each p-card holder to act as their approver. We noted that of the 184 accounts listed as of the date we obtained the active cardholder listing, 1 account (0.5%) did not have an assigned manager, 1 account (0.5%) had an assigned manager who was no longer working for the County at the time the report was run, and 48 accounts (26.1%) had an individual assigned as the sole approver who was in a lower position, a similar role, or a direct subordinate to the p-card holder. Policy 10.1, VISA Purchasing Card Program in section 10.1.3.3 requires that a p-card log must be signed by the cardholder's manager to indicate approval and review. A management review provides management insight into what is being purchased in their area and the potential for performance or behavior correction, as warranted. With approval of transactions by a subordinate or someone in a lower position, the opportunity for management override of controls (forcing a subordinate to approve an inappropriate purchase) is heightened and limits management's visibility into items being purchased in their departments/programs. We believe part of the reason that these non-managerial reviews are happening is because the individuals currently assigned are responsible for or have some oversight into the fiscal operations within their areas (See Recommendation 05.02 below).

RECOMMENDATION 05.01

We recommend that the requirement for the employee's manager to view and approve p-card transactions remain in the revised p-card policy and that the managers be required to approve such transactions.

05.02

As another goal of our audit, the Comptroller asked us to help investigate ways of improving their current p-card post audit process. We believe that in addition to the required managerial approval recommended above, a secondary approval on all p-cards (some currently have 2 levels of reviews) by someone within the applicable department/program fiscal operations in conjunction with the training recommended in Recommendation 02.03a and the additional understanding that should be gained regarding an approver's role and expectations, this will assist with accurate coding and will add a secondary level of compliance review to the process. This will hopefully support correction of errors before the p-cards are submitted to the Clerk/Auditor's Office.

RECOMMENDATION 05.02

We recommend that in addition to the managerial review recommended in Recommendation 05.01 above, a secondary fiscal review and approval also be implemented if not already required.

FINDING #6 – LACK OF OR AMBIGUOUS COUNTY POLICIES

RISK RATING: **SIGNIFICANT**

DESCRIPTION:

Before and during our testwork related to the County's p-card and travel processes, we identified areas where either the County had a policy related to a topic, but it did not adequately cover an area we noted in testwork or a policy did not exist at all. The circumstances and recommendations for these instances are detailed below.

06.01

As we identified various County policies that would be applicable to p-card purchases, we were not able to identify an Information Technology purchase policy that delineated what information technology items were able to be purchased directly by departments or what was required to have approval and/or be purchased by the County's IT division. For our testwork we discussed IT purchase expectations with the IT Director, but these expectations should be formalized in a policy so that IT purchases are made under existing contracts or accounts, assets are capitalized as required, and the integrity and security of the County's IT infrastructure are safeguarded. Without such policy, the County risks spending more on IT than otherwise may be necessary, financial reporting may become less accurate, multiple County accounts having to be managed perhaps with varying terms, and opening up the County's IT infrastructure to unauthorized and improper hardware and software creating potentially dangerous gaps in security.

RECOMMENDATION:

06.01 – We recommend that the IT Director, with assistance from the Clerk/Auditor and/or Purchasing Director as needed, develop, obtain approval for, and disseminate a policy that delineates what information technology items are up to the discretion of each department to purchase, what items require IT approval prior to purchase and describe how to obtain and document the approval, what items may only be purchased by approved IT staff, and any appropriate exceptions to the policy.

06.02

The Weber Morgan Health Department and Weber Area Dispatch 911 and Emergency Services District are related to the County, utilize the County for their accounting and financial services, but report to their own boards. Several County policies that have financial implications (such as Policy 15.1, Organizational Dues, amongst others) require approval from the County Commission prior to purchase or payment for an item. Because these entities have their own boards, approval of the County Commission may or may not be appropriate. This may cause confusion amongst County entities about proper approval paths and result in potential payment of unapproved or unwarranted items.

RECOMMENDATION:

06.02 – We recommend that policies that have implication on the County's related entities utilizing the County for their accounting and financial services be clarified to eliminate the ambiguity of the applicability and compliance process with these policies.

06.03

Policy 15.1, Organization Dues, states that "The County will...pay organizational dues where an individual's participation is a requirement to perform assigned duties or maintain credentials essential to the performance of that individual's County duties." This description may be interpreted to include professional

licensing as those are dues essential to maintain credentials, but the policy does not clearly specify nor exclude licenses from applicability. Organizational memberships may also be part of a conference registration or required in order to attend a specific conference, but the policy does not state whether these sorts of memberships are allowable and/or whether approval is necessary. In addition, the policy states that these dues will be paid “provided the expense has been budgeted by the respective County department and authorized by the Weber County Commission.” The policy requires these, but no indication is given as to how an employee is to demonstrate compliance with this policy or a process to explain how to obtain such approval. The budget process is documented at such a high level that individual anticipated expense approval is not available in most instances. We also noted that the policy has not been updated since 1997 and, therefore, a review of how the County would like to manage employee memberships may be warranted. Lack of clarity in a policy may lead to inconsistent application of the policy, complete disregard of the policy, and objectionable purchases.

RECOMMENDATIONS:

06.03a – We recommend that the County update Policy 15.1, Organization Dues, to clarify whether it is applicable to employee licenses and membership in organizations when related to conference attendance and to provide additional guidance on how obtain required approvals and to demonstrate compliance with the policy.

06.03b – We also recommend that County management consider a complete review and update, as warranted, of Policy 15.1, Organization Dues.

06.04

During our p-card testwork, we noted multiple different transactions related to items that may, in certain circumstances, constitute taxable employee wages or benefits and/or may be more prone to misuse than others and a County policy did not exist to provide adequate guidance and ensure that tax implications are dealt with appropriately. Gifts or incentives (for employees, volunteers, or others) accounted for 40 or 2.5% of sampled p-card transactions, \$25,558.41 or 2.0% of the total sampled amount. Meals or food (including employee snacks) were at least a portion of 63 or 4% of the sampled p-card transactions, \$11,888.77 or \$1.0% of the total sampled amount and 9 or 32.1% of the special investigation p-card transactions, \$504.38 or 12.7% of the total special investigation amount. Kitchen or personal use items (plasticware, paper plates, etc.) were at least a portion of 9 or 0.6% of sampled p-card transactions, \$1,223.16 or 0.1% of the total sampled amount. Clothing items accounted for 9 or 0.6% of sampled p-card transactions, \$6,276.73 or 0.5% of the total sample amount. Policies should be in place to govern such expenses to ensure tax implications are addressed and taxable wages or benefits are added to an employee’s record as required, to prevent misuse of County funds, and to ensure consistent and fair treatment of all County employees. Without a policy, the County may be or become non-compliant with IRS regulation, employees of one County department or division may be treated differently and perhaps unfairly than other employees in the County, and misuse of County funds may occur.

RECOMMENDATIONS:

06.04a – We recommend that Human Resources formalize their employee service awards practice in a policy and ensure those items that are taxable to the employee are included in the employee’s taxable wages.

06.04b – We recommend the County implement a generalized policy or policies to provide guidance to departments as to when a gift or incentive is appropriate for employees or other individuals/entities, ensure those items that are taxable to the employee are included in the employee’s taxable wages, and institute a pre-approval process for such items.

06.04c – We recommend the County strengthen its policy to provide guidance as to when employee meals or food (such as office snacks) are acceptable and general controls regarding kitchen or personal use items (plasticware, paper plates, etc.), what justification is needed to provide a meal or snacks, and possibly implement a pre-approval process prior to an employer-provided meal.

06.04d – We recommend the County establish a generalized policy to guide when purchases of clothing are acceptable, at what level/frequency, and ensure items that are taxable to the employee are included in the employee’s taxable wages.

GENERAL RECOMMENDATION – GENERAL RECOMMENDATIONS FOR PROCESS IMPROVEMENTS AND/OR CONTROLLING EXPENSES

RISK RATING: NOT APPLICABLE

DESCRIPTION:

This finding contains general recommendations related to process improvements and/or controlling County expenses and are related to observations rather than deficiencies.

GR.01

All p-card purchases, unless they are intentionally split to avoid procurement rules, are considered “small purchases” and may be made without engaging in a solicitation (see County Ordinance 3-1-7(c)), therefore bids, solicitations, and contracts are not necessarily required. These small purchases add up over time, however, especially when considered Countywide. Currently no spending trend analysis is completed regarding p-card purchases to determine if available contracts are being utilized, if additional contracts could be sought to reduce County costs, determine if there is unexpected, potentially unwanted, or inappropriate high-level spending.

RECOMMENDATION:

GR.01 – We recommend that the Clerk/Auditor’s Office and the Purchasing Office establish an annual spending trend analysis to determine if p-card users are utilizing available contracts, determine if additional contracts could be sought to reduce County costs, and determine if there is unexpected, potentially unwanted, or inappropriate high-level spending.

GR.02

During our p-card sample testwork, we noted the use of multiple car wash vendors being used for fleet vehicles. Contracting with a single vendor may provide a high-volume discount.

RECOMMENDATION:

GR.02 – We recommend the Purchasing Office explore the possibility of contracting with a single car wash vendor to potentially reduce fleet vehicle car washing costs.

GR.03

One of our goals of the p-card audit was to assist the Clerk/Auditor's staff in identifying potential ways of improving their p-card post-review process. While performing this audit, a local news story ran regarding plans that Salt Lake County had in seeking out AI solutions to assist them in their p-card monitoring.

RECOMMENDATION:

GR.03 – We recommend that Clerk/Auditor staff reach out to Salt Lake County officials to determine what they were able to find in their search for AI options to assist in p-card monitoring and consider implementation of similar program within Weber County.

MANAGEMENT RESPONSES

RECOMMENDATION #01.01

We recommend that County management accept and act on the other recommendations made in this audit, especially Recommendation 02.03a regarding training of p-card holders and approvers.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Details of implementation are included with each specific recommendation.
When do you expect your actions to be implemented?	All recommendations to be completed by December 31, 2026.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #02.01A

We recommend the Purchasing Office and Clerk/Auditor's Office update Policy 10.1 to reflect current processes and correct references that have been updated since this policy was approved.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office and Clerk/Auditor's Office will update the policy.
When do you expect your actions to be implemented?	June 30, 2026

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov
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RECOMMENDATION #02.01B

Based upon our review of other counties' purchasing card policies, we recommend that management consider reviewing other county policies for items they would like to include in an updated p-card policy, but at a minimum consider including the following:

- Enforce the current requirement for a signed Cardholder Agreement;
- Include a requirement to receive training before being issued a p-card and regular training afterward;
- Specify a specific day of the month when transactions need to be coded, documentation attached, and reviewed. Also specify what is expected when that day lands on a non-business day.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office and Clerk/Auditor's Office will update the policy.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #02.02A

We recommend that the p-card policy specifically indicate that splitting transactions to avoid procurement thresholds or to avoid the credit limit placed on the card is not allowed. If more is intended by the statement, "avoid or bypass appropriate purchasing or payment procedures", we further recommend that specific purchasing or payment procedures be delineated.

Management Response:	
Department Response:	Agree

(Do you agree/concur or disagree with the recommendation)	
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office will update the policy and p-card training materials.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #02.02B

We recommend that the p-card policy specifically state what should be included as documentation for a purchase and the procedure for what should be done if proper documentation could not be obtained or has been lost.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office will update the policy and p-card training materials.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #02.02C

We recommend that the Zions Purchasing Card Training and Best Practices sheet and/or the p-card policy be updated to specify the longer character allowance in the p-card narrative to more closely match what description will actually post into Munis.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office will update the policy and p-card training materials to reflect 30 characters transferred to Munis rather than 13.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #02.03A

We recommend management in addition to the implementation of other recommendations proposed in this audit provide additional, detailed training to both p-card holders and approvers that covers, at least, the following topics:

- When (by what day in each month) monthly p-card information needs to be coded, documents added, submitted for approval, and approval completed.
- What types of purchases/expenses are appropriate to be made by p-card and what is unacceptable.
- What documentation is needed for each purchase, including detail about what should be included on the documentation uploaded in the system.
- What an approver's role is when reviewing documentation including their review of coding, adequacy of supporting documentation, and the appropriateness/reasonableness of the item(s) purchased.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	In addition to the training received when an employee obtains a p-card, we will have trainings every six months, via email, for all card holders.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation?	Ricky Hatch Clerk/Auditor 801-399-8613

<i>(Include the individual's name, title, phone number, and email address)</i>	rhatch@webercountyutah.gov
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RECOMMENDATION #02.03B

We recommend that the p-card policy be clarified to include information regarding when it is or isn't appropriate to let someone other than the p-card holder use their card.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Purchasing Office will update the policy and PCard training materials.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #02.03C

We recommend that management hold p-card holders and approvers accountable for following policy and pursue disciplinary action as outlined in the policy, as needed.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	The Clerk/Auditor's Office will update the policy and create procedures to specify steps that need to be taken to hold individuals accountable, which may include disciplinary action.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation?	Ricky Hatch Clerk/Auditor 801-399-8613

<i>(Include the individual's name, title, phone number, and email address)</i>	rhatch@webercountyuutah.gov
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RECOMMENDATION #03.01

We recommend that management review the areas of non-compliance identified in this audit, update and clarify policies and reference materials as recommended in Recommendations 04.01a-h, 04.02a-e, and 04.03a-l, communicate all changes directly with County employees especially those who travel frequently, enforce the updated policy and take disciplinary or other action as warranted, and consider establishing a training required for all travelers prior to traveling for the first time and regular training afterward.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Details of implementation are included with each specific recommendation.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyuutah.gov

RECOMMENDATION #04.01A

We recommend adding guidance to the Travel Policy and/or Travel Memo for both in-state and out-of-state travel to indicate when an employee is eligible for a meal based upon the time of departure or arrival for first and last day of travel or adopt a standard reduced first and last day of per diem similar to the federal GSA rates. If the guidance is time based, we also recommend adding times of departure and arrival to the Travel Form so appropriate meal deductions can be determined.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will update the Policy and Memo with clarification and guidance on meals and per diem.

When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01B

We recommend adding clarification to the Travel Policy and/or Travel Memo on how to deduct a meal when it is provided at no cost to the traveler.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy and Memo as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01C

We recommend defining in the Travel Policy what is meant when the term “continental breakfast” is mentioned.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy and Memo as recommended.

When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01D

To accommodate when a traveler is on an extended trip and they exceed the number of per diem lines available on the Travel Form, we recommend either requesting additional pages be used as necessary or creating a form that can be expanded for trips where more lines are needed.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	In the short term, we will indicate on the form that they can use additional pages for cases where they exceed the number of per diem lines available. For long term, we plan to convert this reporting over to an electronic system.
When do you expect your actions to be implemented?	Short-term implementation by June 30, 2026. Long term by December 31, 2026.
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01E

We recommend the Travel Policy and/or Travel Memo be updated to clarify what GSA rate should be used for per diem as the GSA rates are changed on a Federal Fiscal Year and the County operates on a calendar year.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree

What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy and Memo as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01F

We recommend additional training or guidance be provided to travelers on how to use and interpret the GSA site.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will provide this additional training either in person, by email, or both.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01G

We recommend clarifying in the Travel Policy and/or the Travel Memo what is meant by “reduced per diem” for local vicinity travel as a reduced rate is not stated on the memo or explained in policy or remove the verbiage related to a “reduced” per diem.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree

What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy and Memo as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.01H

We recommend clarifying in the Travel Policy and/or the Travel Memo that a meal-only, local vicinity traveler is not entitled to the "incidental expenses" portion of the per diem.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy and Memo as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.02A

We recommend using consistent language in the Travel Policy between general personal vehicle mileage reimbursement and reimbursement to and from the airport. Depending on how this is chosen to be implemented, we further recommend adding departure and return addresses/site names to the Travel Form so that an accurate mileage reimbursement calculation may be verified.

Management Response:	
Department Response:	Agree

(Do you agree/concur or disagree with the recommendation)	
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.02B

We recommend the Travel Policy be updated to reflect the acceptable use of a Google or similar map to justify mileage reimbursement or management should enforce the requirement for the traveler to maintain and produce a mileage log for mileage reimbursement.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.02C

We recommend changing the Travel Policy verbiage related to motor vehicle travel to indicate it is the primary mode of travel "when the destination is within the State of Utah" to correct contradictory statements made regarding motor vehicle travel and commercial air travel.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.02D

We recommend the Travel Policy be clarified to include what is meant by long-term parking, such as the economy lot or equivalent parking rate.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.02E

We recommend clarifying in the Travel Policy whether or not personal travel associated with taxis, rideshares, or similar forms of transportation is reimbursable.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03A

We recommend adding space on the Travel Form to allow travelers and others to provide additional information that is not obvious with the documentation or a space to explain special circumstances.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Short term: we will update the Travel form as recommended. Long term: We will include this guidance in our electronic travel report system.
When do you expect your actions to be implemented?	Short term: By June 30, 2026 Long term: By December 31, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03B

We recommend updating the Travel Policy to clarify how to document pre-approval with the Travel Form when the electronic system is used.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By December 31, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03C

We recommend revising the Travel Policy to provide a quantifiable method of determining a maximum lodging rate such as in relation to GSA lodging rates and how to proceed if a hotel within that limit cannot be found.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03D

We recommend clarifying Travel Policy verbiage to encourage travelers not extend their travel time where it unnecessarily increases travel costs.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03E

We recommend adding guidance to the Travel Policy to indicate how back-to-back travel should be handled – whether it is acceptable to add all travel on one form or whether one form should handle one trip individually.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03F

We recommend adding requirements into the Travel policy to address approval and submission expectations of the Travel Approving Official and office/financial staff to ensure timely submissions of travel reimbursements.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03G

We recommend the Travel Policy be updated with supporting documentation requirements to substantiate all costs of the related travel.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03H

We recommend that a maximum gratuity limit for meal expenses be added to the Travel Policy similar to or the same as other gratuity limits already specified elsewhere in the policy.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03I

We recommend either the Travel Form be updated to include other such common travel expense items with the appropriate Object listed or guidance be given in the Travel Policy or other reference material as to how to properly code the expenses not listed on the Form.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Short term: we will update the Travel form as recommended. Long term: We will include this guidance in our electronic travel report system.
When do you expect your actions to be implemented?	By December 31, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03J

We recommend that management seek, at the very least, to update the current Travel Form to a PDF fillable form, place a copy where all County employees may obtain the newest version, and announce the form's location to all County employees. We further recommend that management look at the option of purchasing

or building a travel management system that would allow users to obtain all required approvals (pre and post), upload supporting documentation, and report their travel expenses all within the system.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Short term: we will update the Travel form to a PDF fillable form and notify all potential travelers and approvers, as recommended. Long term: We plan to implement a new travel management system.
When do you expect your actions to be implemented?	Short term: By June 30, 2026. Long term: By December 31, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03K

We recommend management consider the implementation of a justification and pre-approval process for sending multiple individuals to the same event or training and detailing the requirement and process within the Travel Policy.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will clarify the Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #04.03L

We recommend that with any changes or additions made to the Travel Policy in relation to this audit, management consider an overhaul of the policy to help increase policy usability and potentially break out items that are not directly travel related in a separate policy/policies.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will consider an overhaul of Policy as recommended.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #05.01

We recommend that the requirement for the employee's manager to view and approve p-card transactions remain in the revised p-card policy and that the managers be required to approve such transactions.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will develop a policy that the manager cannot have the subordinate approve his/her Pcard transactions. This will also include a requirement for a documented request-for-exception process.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #05.02

We recommend that in addition to the managerial review recommended in Recommendation 05.01 above, a secondary fiscal review and approval also be implemented if not already required.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree with the finding that more attention needs to be paid to reduce the errors in coding of Pcard transactions. We disagree that adding a secondary fiscal review is the most effective way to solve this issue.
What will you do to comply with the recommendation and how will you do it?	We will conduct a series of specific trainings focused on managerial duties to review for correct Organizational and Object coding of PCard transactions. This training will also include a reference sheet to make the review of coding easier.
When do you expect your actions to be implemented?	By December 31, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #06.01

We recommend that the IT Director, with assistance from the Clerk/Auditor and/or Purchasing Director as needed, develop, obtain approval for, and disseminate a policy that delineates what information technology items are up to the discretion of each department to purchase, what items require IT approval prior to purchase and describe how to obtain and document the approval, what items may only be purchased by approved IT staff, and any appropriate exceptions to the policy.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	We agree with the recommendation.
What will you do to comply with the recommendation and how will you do it?	IT, working with the Clerk/Auditor and Purchasing Director, will develop a formal IT Purchasing Policy that specifies what technology items departments may purchase independently, what requires IT approval, and what must be purchased exclusively by IT. The policy will also outline the approval and documentation process, require use of existing contracts where applicable, and include exceptions as appropriate.
When do you expect your actions to be implemented?	A draft will be completed within 30 days, submitted for approval within 60 days, and disseminated to all departments thereafter.

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Quinn Fowers IT Director 801-399-8552 qfowers@webercountyutah.gov
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Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	Purchasing will work with I.T. to develop this policy and will update county policy and training personnel.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #06.02

We recommend that policies that have implication on the County's related entities utilizing the County for their accounting and financial services be clarified to eliminate the ambiguity of the applicability and compliance process with these policies.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will review relevant policies and communicate any clarifications with related entities that use the county for their accounting and financial services.
When do you expect your actions to be implemented?	By June 30, 2026

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov
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RECOMMENDATION #06.03A

We recommend that the County update Policy 15.1, Organization Dues, to clarify whether it is applicable to employee licenses and membership in organizations when related to conference attendance and to provide additional guidance on how obtain required approvals and to demonstrate compliance with the policy.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will work with the commission to update Policy 15.1 and clarify the request and approval process for membership in organizations.
When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #06.03B

We also recommend that County management consider a complete review and update, as warranted, of Policy 15.1, Organization Dues.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will conduct a complete review of this Policy section.
When do you expect your actions to be implemented?	By June 30, 2026

Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov
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RECOMMENDATION #06.04A

We recommend that Human Resources formalize their employee service awards practice in a policy and ensure those items that are taxable to the employee are included in the employee's taxable wages.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Yes, I agree
What will you do to comply with the recommendation and how will you do it?	I will put together an HR policy formalizing the service awards and what is considered taxable to the employee and include the process for making sure it gets added to payroll
When do you expect your actions to be implemented?	End of November 2025
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Emily Wilde HR Director 801-399-8650 ewilde@webercountyutah.gov

RECOMMENDATION #06.04B

We recommend the County implement a generalized policy or policies to provide guidance to departments as to when a gift or incentive is appropriate for employees or other individuals/entities, ensure those items that are taxable to the employee are included in the employee's taxable wages, and institute a pre-approval process for such items.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will work with HR to implement the policy and provide guidance to departments.

When do you expect your actions to be implemented?	By June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #06.04C

We recommend the County strengthen its policy to provide guidance as to when employee meals or food (such as office snacks) are acceptable and general controls regarding kitchen or personal use items (plasticware, paper plates, etc.), what justification is needed to provide a meal or snacks, and possibly implement a pre-approval process prior to an employer-provided meal.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will review and update the policy to include guidance, as recommended.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #06.04D

We recommend the County establish a generalized policy to guide when purchases of clothing are acceptable, at what level/frequency, and ensure items that are taxable to the employee are included in the employee's taxable wages.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree

What will you do to comply with the recommendation and how will you do it?	We will establish a policy to include guidance, as recommended.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #GR.01

We recommend that the Clerk/Auditor's Office and the Purchasing Office establish an annual spending trend analysis to determine if p-card users are utilizing available contracts, determine if additional contracts could be sought to reduce County costs, and determine if there is unexpected, potentially unwanted, or inappropriate high-level spending.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We will develop a spending analysis process.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

RECOMMENDATION #GR.02

We recommend the Purchasing Office explore the possibility of contracting with a single car wash vendor to potentially reduce fleet vehicle car washing costs.

Management Response:	
Department Response:	Agree

(Do you agree/concur or disagree with the recommendation)	
What will you do to comply with the recommendation and how will you do it?	We went through the RFP/Bid process for these services approximately two years ago. We'll look into an annual or semi-annual report to see if any vendors exceed are close to exceeding Purchasing thresholds, which would require a competitive bid process.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Jason Horne Purchasing Director 801-399-8856 jhorne@webercountyutah.gov

RECOMMENDATION #GR.03

We recommend that Clerk/Auditor staff reach out to Salt Lake County officials to determine what they were able to find in their search for AI options to assist in p-card monitoring and consider implementation of similar program within Weber County.

Management Response:	
Department Response: <i>(Do you agree/concur or disagree with the recommendation)</i>	Agree
What will you do to comply with the recommendation and how will you do it?	We have already reached out to Tooele County on their use of AI in various Clerk/Auditor processes and will also check with Salt Lake County.
When do you expect your actions to be implemented?	June 30, 2026
Who is responsible for implementing the recommendation? <i>(Include the individual's name, title, phone number, and email address)</i>	Ricky Hatch Clerk/Auditor 801-399-8613 rhatch@webercountyutah.gov

Appendix A

Weber County Purchasing Card Summary

By Vendor

<i>Vendor</i>	<i>Amount</i>
Amazon	434,170.13
Delta Air	79,756.71
The Home Depot	73,582.59
Royal Wholesale Electric	69,939.87
Carquest	66,113.15
Costco	59,577.57
Ogden City	48,068.49
RSD	46,080.22
Peterson Plumbing Supply	43,207.21
Wal-Mart	43,097.26
Codale Electric	40,311.93
Hilton	38,863.91
Dell	37,075.06
Office Depot / Office Max	36,188.01
Napa Store	34,842.46
Bell Janitorial Supply,	32,749.95
IAVM	32,644.90
B&H Photo	32,501.69
Mms Gov Solution Llc	29,582.74
Waste Management	28,004.82
Great Western Supply	27,462.17
Johnstone Supply Northwest	26,388.78
Paypal	26,148.75
4imprint, Inc	26,127.74
Marriott	25,927.36
Sams Club	24,603.41
Zoho Corp	21,508.24
Allreds Inc	21,234.19
American Solutions4 Bus	20,687.75
Sherwin Williams	19,776.52
River Print	17,606.50
Wheelwright Lumber Co	16,974.36
Lowe's	16,901.39
Mountainland Supply	16,175.46
NACCHO	14,925.00
State Liquor Store	14,334.94

<i>Vendor</i>	<i>Amount</i>
Leavitts Mortuary	14,175.00
Zoro Tools Inc	14,140.70
EventBrite	13,587.33
CDW	13,430.79
USPS	13,361.69
Embassy Suites	13,286.94
Adobe Inc.	13,155.53
Hyatt	12,782.33
IFA	12,448.96
Uline	12,371.46
UAC	12,231.33
Starlink Internet	11,901.78
Reeve & Associates	11,900.00
Zoom	11,431.70
AT&T	11,226.22
Industrial Supply Co Inc	11,191.38
APA	10,780.18
Guardian Alliance	10,598.00
Shane Cota	10,378.50
D&I Supply Company	10,110.00
Utah State Bar	9,800.00
Axon	9,790.00
Intermountain Tshirt Co	9,753.46
Ferguson Ent	9,386.05
Grainger	9,251.92
Republic Services Trash	9,048.53
Home Depot	8,997.66
The Webstaurant Store Inc	8,830.06
Lexisnexis Payment Ctr	8,800.00
Perfectgift.Com, Llc	8,774.85
Architectural Building Supply	8,752.57
Convergeone Inc	8,729.66
IML Security Supply	8,493.15
L&W Supply	8,195.14
Harbor Freight Tools	8,003.69
National Business Furniture	7,955.93
Evco House Of Hose	7,955.45
Southwest	7,704.04
Lundquist Sales, Inc.	7,685.40
Liberty Tire Services Llc	7,605.60
Lees Marketplace	7,524.32
Daysmart Rec	7,437.43
5th Dimensional Marketing	7,260.55

<i>Vendor</i>	<i>Amount</i>
Holiday Inn	7,211.86
Pdq.Com	7,183.25
Asana	7,109.06
Boxwheel Trailer Leasing	7,107.14
Cadca	7,060.00
National Tactical Officers Association	7,008.00
Staples	6,998.84
Weber State	6,961.49
Golden Spike Harley-Davidson	6,955.40
Microsoft	6,764.60
Gaylord Resorts	6,542.33
Tractor Supply Co	6,298.91
Kissflow Software	6,148.00
Ewing Irrigation Prd 67	6,132.72
Playscapes Llc	6,077.35
Column Public Notice	5,998.05
Utah Tank & Trailer	5,984.11
Shea Fisher	5,955.00
Evident Inc	5,887.64
Handcuff Baton Wrhs	5,856.79
Control Equipment Comp	5,830.34
Sunset Kubota	5,621.72
Best Western Hotels	5,600.84
Everything2go.Com Llc	5,526.00
Sam T Evans	5,485.54
C-A-L Ranch Stores	5,450.82
Sparx Hockey	5,384.64
Boman & Kemp Manufacturing	5,231.89
Nextgen Healthcare	5,219.80
Streamline Supply Inc	5,148.00
Wilkinson Supply	5,051.91
Facebook	4,997.24
Jones Shirts & Signs	4,995.80
Harken Inc	4,939.00
Durks Plumbing Supply	4,911.85
Wall 2 Wall Flooring	4,857.30
University of Utah	4,811.54
Filter Technologies	4,790.41
Smith And Edwards Co	4,749.41
Artistic Custom Badge	4,714.86
Kneaders	4,703.40
Northern Tool	4,648.05
DoorDash	4,616.35

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
The Packager Inc	4,610.00
Ham Radio Outlet	4,576.95
Epic Sports	4,562.75
Weber Paint Glass And Flooring	4,560.00
Compliancego, LLC	4,500.00
Red Hat Inc	4,456.02
Smiths	4,409.40
Linde Gas & Equipment Inc	4,365.12
Continuous Precision	4,342.45
Karl Malone Powersports	4,326.63
Utah Real Estate Division	4,280.00
Info Tech Research	4,234.16
ACA	4,195.00
Herrick Industrial Suppl	4,169.75
Blue Compass Rv Ogden	4,169.58
All In Stitches Inc	4,148.16
Click For Savings	4,137.47
Wheeler Machinery Co	4,104.28
Century Drive Systems	4,076.51
Fastsigns Of Ogden	4,011.98
The Safety Consortium	4,000.00
Pluralsight	3,990.00
Farr West Animal Hospital	3,982.33
Olive Garden	3,947.21
Whirl Wind Propellers	3,890.25
Utility Trailer	3,888.00
Boomtaxtaxfiling	3,877.93
DPS	3,875.00
Jimmy Johns	3,870.92
La Quinta Motor Inns	3,763.06
Fedex Office	3,738.54
Harmons	3,737.34
Intermountain Bobcat	3,731.49
Culligan Bottled Water	3,679.36
Rdo Equipment	3,651.81
Ubiquiti Store	3,645.16
Howies Hockey Inc	3,620.80
Sweet Sisters Bakery	3,611.37
Agent Fee	3,539.00
Salt Lake Wholesale Sport	3,513.00
Tiptopbio	3,512.20
Sonora Grill	3,496.54
Colonial Flag	3,453.35

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Ebay	3,440.95
Maceys	3,437.88
Staker Parson	3,436.31
Bd Catering	3,418.78
Symbolarts, Llc	3,396.48
Dosatron	3,386.18
Platt Electric	3,367.45
Brandon Benoit Snap On	3,364.60
Utah Sheriff Association	3,345.00
MyPlate Materials	3,312.50
Fairfield Inn & Suites	3,290.52
Access Event Solutions	3,287.49
Target	3,273.49
OWTC	3,267.00
Castings Inc	3,251.60
Natures Image	3,236.00
UPHA	3,226.40
Airgas Llc	3,183.35
Surveymonkey	3,171.42
Diving Unlimited International	3,157.14
Hardrock Hotel	3,147.70
Desert Dog Signs & Graphics	3,143.98
Twisted Sugar	3,141.71
Dollar Tree	3,118.53
Crowne Plaza	3,106.00
Pink Elephant Corp	3,099.24
Bluebeam Inc.	3,097.82
Bulk Bookstore	3,091.14
Lenovo United States	3,072.56
Crown Trophy & Awards	3,072.03
Centurylink Lumen	3,054.61
Baker`s Diesel Injection	3,049.01
Bellas Fresh Mexican	3,034.18
Mailchimp	3,032.00
Crown Promotion	3,030.37
Coolit Of Utah	3,030.00
Consolidated Electric Distributors	3,002.55
DAG	3,000.00
Ogden Pizzeria Inc	2,993.31
American Air	2,988.29
Mountainland Power Equipment	2,956.46
Verizon	2,938.77
Later.Com	2,885.55

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
MTC Pro	2,880.00
Savageutv.Com	2,849.78
Standard Examiner	2,812.85
Rosen Hotels	2,797.32
Upkeep	2,784.00
Grammarly Co	2,784.00
Wild Horse Pass Hotel	2,783.19
Blue Stakes of Utah	2,760.40
Rocky Mountain Truck Part	2,731.35
National Battery Sales	2,726.09
UCLS	2,725.00
Monday.Com	2,688.51
Little Caesars	2,683.98
easeus.com	2,678.97
Black Diamond	2,676.16
Moab Valley Inn	2,646.60
Valley Nursery, Inc.	2,620.56
Ed Locks Security	2,591.35
Ac Hotel Pittsburgh	2,552.76
Chick-Fil-A	2,535.73
Autozone	2,532.70
VLCM	2,524.20
YCC	2,510.00
Tiger Medical	2,505.41
Tinker and the Primes	2,500.00
Zurchers	2,485.46
Salsbury Industries	2,479.80
Courses By Ziplines	2,450.00
Tricombine Resources	2,442.44
State Trailer Supply	2,425.89
Lyssna	2,395.00
Government Finance Officer's Association	2,390.00
Union Grill	2,389.54
Crexi	2,388.00
Fbi Leeda Inc	2,385.00
Graybar Electric Company	2,350.24
Discountmugs.Com	2,347.04
Royce Industries Slc	2,324.00
Herc Rentals	2,298.02
Peppermill	2,280.44
Stimulus Software	2,280.00
SHRM	2,274.88
Pacific Office Automation	2,272.00

<i>Vendor</i>	<i>Amount</i>
Citrix Systems Inc.	2,270.51
Wix.Com	2,269.48
AEO Screen	2,260.00
Npc	2,251.57
Tritech Forensics	2,250.58
Meeting Management Assoc	2,250.20
Lt. Governor	2,250.00
Rotary Club of Ogden	2,240.00
Apha Annual Meeting	2,230.00
Valley Glass	2,222.59
Filterbuy	2,213.97
Workeasy Software	2,200.00
Sandeas Soil Rock	2,195.66
UEHA	2,194.22
Captions West	2,192.00
Terra Frma LLC	2,188.31
Apple	2,170.39
O Reilly	2,146.95
Xyzmarketing.Xyz	2,140.00
Renaissance Hotel	2,127.60
Fastenal Company	2,126.81
Dji Drones	2,126.00
Bona Vista Water	2,112.27
Halo Branded Solutions	2,111.04
Jw Fishers	2,110.00
Oracle	2,098.00
Revel Media Group	2,052.00
Weber County	2,050.45
Boot Barn	2,040.39
Weber Human Services Foundation	2,040.00
NAGARA	2,026.00
Deseret News Publishing	2,014.96
LHD Academy of Science	2,000.00
Davis Behavioral Health	2,000.00
Hutton Hotel Nashville	1,999.89
Sheraton	1,953.40
Knockdown Doors	1,950.00
Expedia	1,946.71
Stotz Equipment Tremonton	1,941.37
NEHA	1,905.00
Startechtel	1,902.90
Budget Rent A Car	1,893.30
Naadac	1,886.00

<i>Vendor</i>	<i>Amount</i>
NACDL	1,880.00
Intl Code Council Inc	1,878.00
Jerrys Plumbing Special	1,877.62
FBI Command College	1,865.00
Kenmark, Inc.	1,865.00
Corner Bakery Café	1,855.92
Nartec, Inc.	1,845.39
Interform Graphics	1,844.96
Morrell Manufacturing	1,844.44
A La Mode, Llc	1,828.00
Motion Industries Inc.	1,821.43
Treasure Fire Equipment	1,820.81
Utah Youth Leadership Training	1,819.22
Elite K9 Inc 2	1,806.78
Forensics Source	1,800.03
Trackme	1,800.00
Thurgood Plumbing & Hva	1,798.00
Honey Bucket	1,792.64
Square Hardware	1,791.08
Circuit Breaker Warehouse	1,787.77
Naco	1,780.00
Aa Auto Glass	1,761.97
Bulbs.com	1,752.83
UDOT	1,750.00
Pool & Hot Tub Foundatio	1,738.49
International Association for Identification	1,725.00
Delta Midwest City	1,722.53
Hug Hes Cafe	1,714.36
Nadcp	1,710.00
Apic	1,707.77
IIA Store	1,699.00
Guardian Angel Device	1,698.80
Mister Car Wash	1,698.00
Industrial Fans Direct	1,682.38
Hobby Lobby	1,665.41
Pool & Hot Tub Alliance	1,665.00
Chanshare Sod Farm	1,663.20
Westin	1,662.25
Constant Contact	1,657.32
NALBOH	1,650.00
Scandinavian Designs	1,646.00
Jackson Group Peterbilt	1,638.41
Hampton Inn	1,628.74

<i>Vendor</i>	<i>Amount</i>
All Fence Supply	1,617.33
Kay Man Lock & Safe	1,616.75
Diamond Event Inc	1,595.87
Portcatello Supply Depot	1,594.12
Mine And Industrial Equip	1,589.47
Springhill Suites	1,580.72
Best Buy	1,574.76
Great Harvest Bread Co	1,568.55
Sunbelt Rentals	1,544.05
Qualityimprint	1,540.20
Motorola Solutions	1,530.85
Kents Market	1,529.54
Bell Printing And Desi	1,526.40
Demco Inc	1,523.89
Dx Engineering 8000	1,509.92
Thermal Paper Direct	1,506.50
Alldata	1,500.00
pix4d.com	1,498.00
Midwest Comm Interiors	1,494.54
Hq4sports	1,493.29
Sign Leader Incorporation	1,484.94
Saia Motor Freightline	1,483.50
South Bountiful Auto Parts	1,480.00
Ray Allen Manufacturing	1,478.75
TVS Pro	1,473.40
Ground Control Systems	1,467.00
Quality Inn & Suites	1,457.72
Cafe Zupas	1,456.22
AAF International	1,453.94
All American Ice LLC	1,442.34
Music Theatre International	1,425.00
Comcast	1,424.85
Utah Safety Council	1,419.50
Sts Commercial	1,414.02
Radiator Express Warehouse	1,409.00
Motorcycledropgrd	1,406.48
Salt Lake Tribune	1,404.90
Wholesale Tape And Supply	1,400.00
Canyon View	1,400.00
Powerdetails	1,399.08
National Wic Association	1,398.00
Ogden Stamp Company	1,393.07
Wright Signs Inc	1,392.00

<i>Vendor</i>	<i>Amount</i>
Easy Food Handlers	1,386.85
Old Mill Storage	1,380.00
Blue360 Media Llc	1,366.80
NBAA	1,360.00
Caltopo	1,360.00
CCCM, LLC	1,340.33
Radisson Hotel	1,334.64
The Lucky Slice	1,314.25
Daytona Grande Hotel	1,311.89
Steve Regan Company	1,307.31
Atco International	1,305.00
Stayin Alive CPR	1,280.00
Ogden Weber Chamber Of Commerce	1,280.00
WEAU	1,275.00
Hootsuite Inc	1,274.13
Kitchen Kneads	1,273.91
Bookdepot	1,261.94
D & L Supply Company	1,260.00
AMIA	1,260.00
Bolt & Nut Supply Ogden	1,247.40
Crane Equipment Mfg. Corp	1,239.17
Perfect Golf Event	1,233.52
Curio Hotels	1,229.60
Gordon S Copyprint	1,225.21
The Donut Run	1,221.37
Global Online Learning	1,212.00
United	1,208.15
Hi Express Banning	1,200.61
Lakeshore Learning Materials	1,200.02
Taqueria La Tapatia	1,200.00
Optic Loop Comm	1,200.00
Heidi Alldredge	1,200.00
D&Z Unlimited	1,200.00
Costa Vida	1,199.77
Peak Technologies	1,195.37
Commerical Tire	1,183.11
Smartlite	1,180.00
Johnson Electric Motor	1,179.90
QuickBooks	1,177.61
White Cap	1,175.32
Big Sky Resort Lodging	1,173.96
Baileys Test Strips	1,171.00
Chemworld.Com	1,169.94

<i>Vendor</i>	<i>Amount</i>
The Golfers Green	1,158.75
Take 5 Car Wash	1,157.64
Full Spectrum Laser Llc	1,156.39
UEMA	1,150.00
Rocky Mountain Waterproofing	1,150.00
Noodle Soup	1,141.40
The Davenport Grand	1,139.82
Invision Computers	1,129.95
Grizzly Graphics	1,129.68
IAFE	1,129.00
Corporate Translate	1,124.86
North Star Hvac, Llc	1,122.00
A-1 Uniforms Llc#1	1,118.25
Uber	1,116.61
Blademaster	1,114.18
Brady Las Vegas	1,113.96
Standard Restaurant Supply	1,107.30
Esi Mgt	1,100.00
Colts Manufacturing	1,100.00
Sweetwater Sound	1,099.95
Meetings Northwest, Inc	1,095.00
DABS	1,091.50
Freshwatersystemsinc	1,077.42
Timberline Exteriors Llc	1,076.26
United States Ice Rink	1,075.00
Primo Water	1,074.05
IntelliAdmin	1,067.14
Z to A Signs	1,057.07
DEQ	1,056.00
Western Electrical	1,054.49
Action Targets	1,043.55
LivingWorks	1,038.50
T.J. Trailer	1,027.69
Utah County	1,026.50
Young Ford	1,025.61
Shoreland Inc	1,025.00
SLC PD	1,024.71
Knox Company Inc	1,023.00
Slc Airport Parking	1,014.00
Metal Supermarkets	1,013.08
Dibble Inst	1,012.00
Tri-State Metal	1,011.07
Francis Marion Htl	1,007.28

<i>Vendor</i>	<i>Amount</i>
Intermountain Concrete	1,003.16
Barrys LLC	1,002.00
Cpcneutek	1,000.97
USARA	1,000.00
Price Engineering Inc	1,000.00
Restaurant Supply	999.99
Nj Criminal	998.00
Franklin Planner	992.00
Farrs Jewelry Inc.	991.36
National Center On Sbs	990.00
South Fork Hardware	989.96
Einstein Bros	989.95
Airbnb	989.86
Red Hanger	984.98
Canva	979.90
Ecotensil, Inc	971.76
DSI Digital Systems	964.54
Keystone Resv	960.66
Golden Corral	955.09
Gsm, Llc	943.49
Dominos	926.77
Valley Implement	913.18
Liberty Mountain Sports	912.92
Residence Inn	912.72
Carahsoft Technology Corp	911.12
Foundation Bldg	908.65
The Chariot Group, Inc	905.00
Turf Equipment	903.71
Scanning Revolution	903.35
Southern Tire Mart	902.53
Intermountain Truck Rebuilders	902.31
Attention to Detail	901.60
Mo Bettahs	901.10
Abbey Inn & Suites Cedar	900.66
Helm-Ford Diag Software	900.00
Golden Jade Restaurant	897.26
NOWRA	895.00
Marcos Pizza	893.43
Dea Registration	888.00
Doubletree Hotels	885.95
Waxie Sanitary Supply	885.34
Sav-On Inc	880.00
Peterson HVAC	879.00

<i>Vendor</i>	<i>Amount</i>
Figma	879.00
JJ.com	874.00
Utahjive.Com	873.80
24hourwristbands.Com	873.60
Showcases	872.64
Asfpm	870.00
Rocky Mountain Wire Rope & Rigging	868.00
West Inc	867.45
Megan Reeder Aerial Silk	859.60
Mike Bachman Plumbing	852.95
Law Enforcement Seminars	850.00
Jeremiahs Restaurant	848.31
Osi Batteriescom	847.14
Library Marketing Conf	845.00
Ferro Concepts	845.00
Laser-Labs.Com	845.00
Impact Dog Crates	839.30
All Metals Fabrication	838.47
Fresh Market	833.56
Far West Product Sales	832.95
Applus Tech	832.59
Roylance Fence Inc	830.00
Diamond Bar Gro-Systems	828.17
Square Paid Services	828.00
ULA	825.00
Utah City Engineers	825.00
Wyndham	823.09
Go Professional Cases Inc	813.90
Scholastic Education	809.30
Young Powersports	807.40
DOPL	804.00
Lindsay Payeur	802.00
NAIOP	800.00
Mainstay Suites	799.20
K L Security Enterprises	797.00
Summit Fire And Security	792.61
First Book	792.13
Maddox Ranch House	788.75
Ace Hardware	786.59
School Specialty	782.47
Action Target	781.79
American Lung Association	775.00
Setcom Corporation	770.80

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Fleetpride	768.48
Wilson Lane Service	767.44
iGO	765.00
Aramco Interlink Crw S	762.22
Hollinger Metal Edge, Inc	758.61
Digi Key Corp	752.58
Midmark Co	751.04
Zermatt Resort Hotel	750.67
North Ogden City	750.00
Kenyon Consulting	750.00
Kleen Rite Corp	747.44
Henriksen Butler	742.48
Crown Awards Inc	738.68
Flamingo Hotel Rsvn	732.23
Jimmys Flower Shop	731.67
Papa Murphys	730.50
Kippen Concrete Cutting	725.00
Easy Climate Solutions	723.60
Professional Plastics	721.87
Slackwater	721.75
Zipp Tools Llc	719.99
Calibre Press	718.00
AlSCO Inc.	717.83
Tmobile	716.00
Ontarget Solution	715.00
NFMT	713.00
Hilti Inc	712.88
Rinehart Targets Sage	712.81
Natl Archery Schools	707.00
At Home Store	705.32
Michaels Stores	701.66
University of Colorado	700.00
Lifesavers Conference,	700.00
Joandjax.com	700.00
Old Grist Mill Bread Comp	698.75
EVAWI	695.00
Comfort Inn	694.33
Cornwell Tools	693.20
Axs.Com	693.12
Kapp U-Cart Concrete	692.00
St George Inn & Suites	687.71
Rhinehart Oil	684.00
Subway	683.85

<i>Vendor</i>	<i>Amount</i>
Barcodes, Llc	683.11
Dover Publications	679.44
Table 25	678.00
Csg Online Cc	675.00
My Commerce	674.50
Robin Conk Reporting	672.00
Deseret Book	671.27
Social Axe Throwing	670.45
Venetian	668.94
Mfasco Health & Safety	667.72
Cve Technology	664.97
D4h Technologies Ltd.	660.00
Omni Orlando Online Svcs	645.80
Azulle	644.05
Miniorange.Com	640.00
Inn On The Cliff	636.85
Spirit Airlines	636.32
Help.Skillshare.Com	636.00
Work Shoe Hq	630.00
Envato	622.70
Hotel.com	620.76
Intermountain Golf Cars	616.00
Intermountain Healthcare	615.00
Churchill Hotel	614.54
USACD	611.93
Kuranda	609.38
Cintas Corp	609.18
Statefoodsafetycom	602.19
National Ski Areas Association	600.00
Propeller Aero Inc	600.00
United Way Of Utah County	596.50
Krispy Kreme	594.52
See	594.02
Collaborative Summer Libr	590.72
Megaplex Fulfillment Cnt	584.08
The Hotel Alex Johnson	580.30
Same Day Translations	580.27
Cna Surety	580.00
UACPA	577.00
Esri	570.68
Café Rio	570.09
IAPE	570.00
Vessel Kitchen	567.80

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Decked	560.00
Jotform Inc	550.36
Kidzinmotion	550.00
Drupalcon	550.00
Alibris Books	547.80
Dollar	544.49
National Osha Fdn	540.00
Coaching Systems	535.40
Swanson Building Material	535.14
Core & Main	534.93
Franz Bakery	529.91
PSI	525.00
Drain Tech Plumbing	525.00
Getthehealthyutah	525.00
Cremation Society	525.00
Enterprise Rent-A-Car	524.86
Fun Express	524.36
Pro Plan Annual	520.00
Nna Services Llc	514.75
Monsen Engineering	512.74
Fedex	507.91
Penske	505.47
Glock Professional Inc	500.00
Division Of Water Rights	500.00
Friends Of Nra	500.00
Arin	500.00
C Barker Glass Inc	500.00
Roosters Brewing	497.41
Sewforless	495.56
Undercover Association	495.00
Alder Sales	490.00
Intercontinental	489.44
Officesupply.Com	486.99
godaddy	485.43
Jersey Mikes	484.12
Lifetime Products	483.74
Alamo Rent-A-Car	482.01
Recon Robotics	480.00
Payflow/Paypal	478.80
Chipotle	476.88
Tempest Optics	476.80
Aqua Solutions, Inc.	476.27
Weber School District	475.00

<i>Vendor</i>	<i>Amount</i>
Magical Princess Parties	475.00
Hrdirect/Posterguard	474.95
Zebra Technologies	474.75
Red Cliffs Lodge	471.22
Bitwarden	466.94
Elite Fabrication and Welding	466.52
Lyft	459.68
Victory Supply Llc	454.80
Yubico Inc.	453.00
Utah Council For Worksite Wellness	450.00
NASRO	450.00
Llrmi	450.00
Katom Resta	449.80
Great Room Escape Slc	449.32
Nms Labs	449.00
Spencer Fane Llp	448.00
Hotel Booking	442.92
Easy Clocking	440.00
4 All Promos	430.39
Goodwood Barbecue Comp	430.12
Pizza Man	421.58
Cognito-Team	420.00
Cafe Central G-4	420.00
Venado Inc	419.97
CDSG	419.74
Zenni Optical, Inc.	419.56
The Parking Spot	416.45
Brigham Implement	415.01
Taylor West Weber Water	414.00
Pie Pizzeria	413.23
IAAO	410.00
Hajoca	407.08
Fred Lam	406.80
Etsy, Inc.	405.55
Platinum Carpet Clean	405.00
The Westin	404.67
Award Company of America	400.85
UFDA	400.00
Marin Consulting Assoc	400.00
Fredpryor Careertrack	399.00
Ipma-Hr	399.00
UAEDA	398.00
Skillpath	397.00

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
UGIC	395.00
Rocky Mountain Transit	395.00
Easy Canvas Prints	394.99
Dynamic Media	394.80
Global Industrial Equipment	392.81
Avis	390.54
Everything But Stromboli	390.00
Dataworks Plus LLC	390.00
Semi-Service	388.77
Mag Usa	388.47
Millcreek Coffee Roasters	387.49
Crumbl	386.40
ChatGPT	386.10
Splatterburst Targets	385.00
Kent Shooters Supply	384.33
Curry Supply Co	384.29
Dropbox	383.27
The Ups Store	382.21
A 1 Pumping Inc	380.00
Vizual	378.00
Covert Media Consulting	375.00
Lund Floral	374.85
Big Deal Outlet	359.82
Wilder Backflow Testing	355.50
Ntlrest Servsafe	355.40
Sticker Mule	355.00
Verbatim Reporting & Transcription	352.80
Eagle Mountain Flag	351.55
Longhorn Steakhouse	350.64
United Team Mechanical	350.00
Recreation Outlet	349.88
Midgley Huber	349.58
Sitna Solutions	349.00
Professional Automotive	345.04
Workmed	345.00
Clia Laboratory Program	343.00
Pack N Tape	342.23
Petes Bar and Grill	339.50
Concord Theatricals Corp.	338.95
Lancer Energy, Llc	337.00
Octopus.Do	336.00
Github, Inc.	336.00
Honeybaked Ham	335.19

<i>Vendor</i>	<i>Amount</i>
Pacos Tacos	335.11
Vics Quality Safe & Key Service	335.00
Cutlers - Layton	330.35
Calendly	330.30
McDonalds	325.97
US Breastfeeding Committee	325.00
Safety Kleen Systems	322.18
Headsets Direct, Inc.	321.88
Freedombb.Net	321.30
Powerhouse.Events	316.46
Swana	310.00
National Target Inc	307.07
Arlo Technologies Inc	306.46
Midwayusa Com	305.42
Safe Kids	305.00
D & M Distributing	303.92
Kvmgalore	303.36
Hodgeproducts.com	302.71
Cv Linens	300.60
Val Moore	300.00
Ogdenpride	300.00
Gold Shield Solutions	300.00
Planetizen Store	299.00
Active Directory Pro	299.00
Raising Canes	298.44
Datacamp Inc.	298.00
IRWA	295.63
Ruby River	294.98
TJ Maxx	290.58
Domain Listings Llc	288.00
Wiki Wiki	285.00
Pro Edge Technology	285.00
Nestify.io	285.00
Sportsmans Warehouse	282.98
Red Fort Indian Cuisine	282.60
Apple Spice Junction	281.89
Idzones	279.90
Geocerts.Com	278.00
Jensen Auto Service	277.56
Cabelas	277.54
Noodles.com	276.99
Skinny Dogz	276.00
Learn To Skate Usa	275.06

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Water Chemco Llc	273.95
Select Health	273.57
Becker Arena	272.45
Costa Del Sol	272.05
Quickquack	271.89
Marias Mexican Restaurant	271.22
Scribd	270.15
Security Equipment Web	270.00
Brookhollow	270.00
Wasatch Pharmacy Care	264.00
Craft Supplies USA	257.99
Tecre Co Inc	256.86
malwarebytes.com	256.07
Aladdin Industries Inc	255.00
Mountain West Veterinary	254.41
Papa Johns	252.90
Water Coffee Delivery	251.94
Zao Asian Café	251.28
Nuttalls Sewing Center	251.19
Stauffers Towing And Recovery	250.60
American Public Works Association	250.00
Aim Utah	250.00
Command Academy	250.00
Nevco Inc	249.95
University of Minnesota	245.00
UACDL	245.00
Floor and Décor	244.58
Laan Thai Restaurant	242.49
Restaurantan	242.09
Straw Market Cafe and Bakery	241.81
Rancho Markets	240.97
State Bar	240.00
Twinkle Toes Software	240.00
Uniqode.Com	240.00
Microtel Inn And Suites	239.94
K Safety	238.00
Buttonmakers.Net	238.00
UTA	237.00
Precision Explosives	236.95
Zackacademy.Com	235.75
Www.Gsdirect.Net	231.77
Constable Office	229.00
Jelsco Awards & Signs	227.80

<i>Vendor</i>	<i>Amount</i>
Cookiefirst.com	226.35
Beehive Storage Lc	225.11
US Court of Appeals, 10th Circuit	225.00
UGFOA	225.00
B2g, LLC	225.00
Puerto Rico Detailing	220.00
Primal Pursuit LLP	219.97
All About Tacos	219.52
Nnphi	219.00
Apperson	218.69
Bbq Pit Stop	218.57
Prairie Schooner Steakhouse	217.32
Niimbots.Com	215.76
Utah Recreation And Parks	215.00
Stepping Stones	214.50
Vue	213.00
QR.io	210.00
IAEI	210.00
Ocean Mart	208.44
Rocky Mountain Atv, Inc.	207.93
Dbc	206.88
Bill Pickett	206.80
Notion Labs, Inc.	205.92
Spotify Usa	205.80
Qr-Code-Generator.Com	205.79
Oldcastle Precast	204.18
Hertz	203.95
Carhartt Retail Llc	202.95
Adventure Marine	200.49
USU	200.00
US Government Printing Office	200.00
ICMA	200.00
Trumba Corporation	199.90
Taboo Pizza	199.40
Wondershare.com	199.40
The Dive Shop	199.00
Otc Brands	198.86
Ken Sanders Rare Books	196.00
Des Key Service Inc.	195.56
Mylawcle.Com	195.00
Vimeo.Com	192.00
Anixter/Clark/Tri-Ed	191.63
Country Brook Design	190.82

<i>Vendor</i>	<i>Amount</i>
Kw Cages	189.66
Backflow Supply	189.00
Av Now Inc.	183.03
Joann Stores	182.54
Criddles Cafe	182.25
Surge Hydraulics	180.00
Louis A Roser Company	180.00
Pri Management Group	179.00
Ken Garff Nissan	178.89
Bvd	178.32
Pizza Hut	177.75
Dma Intlinc	177.22
Shutterstock	177.00
Brick City	177.00
Davis Lanes Lounge	176.81
Cecilee Wilson	176.00
Ase Test Fees	175.90
Sleep Inn	175.77
Gigs Tavern	175.00
Kandyce McCracken	175.00
IAI	175.00
Richards Sign Company	174.38
Ogden Valley Pizza	173.63
Flyingag	172.71
Hobart Estore	171.97
Condolences.Com	170.55
American Library Association	160.00
Five Guys	159.65
Golden Spike Arena	157.92
Animal Care Equipment	156.69
Varizoom	156.00
The Kings English Bookshop	154.00
Forest Service Billpay	151.00
TAESE	150.00
Loom Subscription	150.00
Prototech Inc	150.00
Roy City	150.00
FBINAA	150.00
IAOGO	150.00
FBI	150.00
Innovative Users Group	150.00
Uinta Golf	149.99
IMDBPRO	149.99

<i>Vendor</i>	<i>Amount</i>
The Posy Place	147.95
Parsons Lock and Key	145.00
Grounds for Coffee	145.00
Conrock Recycling Inc	145.00
Tribute Store Flowers	144.87
Haper/Zondervn/Tnelson	142.29
Medibdg	141.91
Las Vegas	140.88
National Organization for Victim Advocacy	140.00
Napolis Italian Restaurant	139.90
No Maches Way	139.58
Sagels Cleaners	139.43
Watts Hydraulics Acquisition	139.35
Hone Petroleum	136.97
Maddox Air	135.55
Utah Taxpayers Association	135.00
Isc2	135.00
Roofers Supply	133.95
Angry Goat Pub And Kitchen	132.00
Texas Roadhouse	130.44
Gibby Floral	130.00
Clip Strip Corp	129.47
Smartdraw Software Llc	128.06
Kesari Indian Kitchen	127.94
Emergency Zone	126.72
Mypilotstore.Com	126.65
Questar Gas	125.74
Videolibrarian.Com	125.00
Health Alliance	125.00
4team Corporation	124.95
Expandrive, Inc.	124.80
Bluestar USA	124.40
Blackstonelibrary.Com	124.26
360training.com	122.22
La Ferrovia Italian Ristorante	122.00
Engineer Seal Stamps	120.65
Utah Health Information Network	120.00
Federal Licensing Inc	120.00
Aresenal Sports Design	117.50
Grace Alley	117.34
Idwholesaler	117.03
Fixezcom	116.64
Purebuttons.Com Llc	115.91

<i>Vendor</i>	<i>Amount</i>
Forsey`s Laundry And Dry	115.83
Flag Store USA	115.40
Clary Business Machines	115.00
Petco	114.99
Kogane Korean Kitchen	114.13
Techsmith	113.38
Axil LLC	111.53
Smithfield Implement Company	109.99
Glock Store	109.99
Utah Courts	109.68
Andys Club	108.30
Planet Hollywood	107.71
Amazevent Party Rental	107.27
Connectors For Construct	106.71
Industrial Finishes	106.37
Utah Chapter ICC	106.04
Casterdepot	105.45
Sugarpost Inc	105.00
Vision y Compromiso	105.00
J Dawgs	105.00
Cheddars	104.51
Rusted Spoon	104.38
Animoto Inc	102.96
Flower Shop Network	102.85
Chicago Books & Journals	102.08
Marker Supply	101.99
Ed Kenley Ford	101.26
Regional Supply	101.09
Days Inn	100.15
Denver Prevention Traing	100.00
Otter.Ai	99.99
Font Awesome Pro	99.00
Copper State Mpos	96.12
Istockphoto	95.56
Bjs Restaurants	95.10
All Star Training Inc	95.00
Unikcctv.Com	94.99
Purpleheart Armoury	93.57
Chilis	93.33
Melville House	93.10
Walgreens	92.43
Mountain Donuts	91.80
Ramblin Roads Restaurant	91.19

<i>Vendor</i>	<i>Amount</i>
Utah District Court	90.00
A-1 Key Service Inc.	88.00
Weber Fire District	86.94
La Crosse County	86.75
The Mercantile	86.56
Criss Cross Macarons	86.25
Stride Events	85.84
Digital River	85.78
ccleaner Piriform	85.75
Ppg Paints	84.68
Paddle.net	84.00
Doodle	83.40
Sewingpartsonline	81.49
Chuck-A-Rama	79.85
Zeptive.Com	78.00
Prov Inc.	78.00
Wristco	77.70
Locos	76.93
Party Paints by Kate	76.25
Sievers Forensics	75.00
Advanced Door Lc	75.00
Classique Motors Llc	74.75
The Mt Pit	74.55
Kaffe Mercantile	74.40
Royal Sonesta	74.20
Highland Family Practice	73.72
Bugs Off Car Wash	73.03
Red Rock	72.71
WTS	72.46
Red Beard Bbq	72.21
J&n Tactical	71.75
Gridelis	71.36
Easykeyscom Inc	71.20
Honest Engine Sales & Ser	70.90
Javiers	70.08
Halesnluke@gmail.com	70.00
National Drug Screening	69.00
Allinone Wp Migration	69.00
Skaggs Public Safety Uniforms	68.00
Warrens Craft Burger	68.00
Utah Corporations	68.00
4kdownload.com	65.00
vmix.com	64.35

<i>Vendor</i>	<i>Amount</i>
Freedom Broadband	64.26
Commercial Vehicle Safety	63.10
Sumup	62.00
Brown Floral	61.99
No Frills Diner On 25th	61.30
El Paisa Grill	61.18
Moores Family Restaurant	60.26
NHMU	60.00
Bath And Body Works	59.76
Drewes Floral and Gifts	58.95
Discount School Supply	58.45
Cedar Crest Brothers	58.23
Coffee Links Cuisine	58.00
Btx Technologies, Inc	57.24
Game Grid North Ogden	57.00
Habit	56.79
Brevis Corp	56.17
Chads Sprinkling Supply	55.90
Usa Clean By Jon-Don	55.54
Ovislink.Com	54.95
Event Listing Fee	53.99
Zhangs Chinese	53.91
Sustainablesupply	53.08
Dallas Green Farm & Home	52.88
Chewy.Com	52.55
Allianz Travel Ins	52.42
Totally Promotional	51.48
Ron Smith And Associates	50.00
Riverdale City Govt	50.00
Inmate Phone Svc	50.00
Blue Creek Communications	50.00
Camping World	49.99
The Cupcake Shoppe And Bakery	49.80
McNeil Printing	49.02
Food Almighty Inc	48.92
Bulkapparel.Com	48.40
Ares Hotels And Tickets	47.92
U-Haul Moving & Storage	47.60
Tradeinn	46.48
Big 5 Sporting Goods	46.14
American Rust & Patina	46.00
Gandhi Foods Inc.	45.15
Arizona Exposition	44.00

<i>Vendor</i>	<i>Amount</i>
Jumbo Burgers	43.80
Cold Stone	43.29
Xalisco	43.00
Allan Plant Company	43.00
Orange County Convention Center	42.60
North Idaho State Fair	41.50
Superior Court of California	41.10
Medium Annual	40.00
Recreation Registration	40.00
Legacy Manufacturing Co	40.00
Fiiz	40.00
Playbillonline	39.95
Eractoll	39.17
Breathing Air Systems	39.00
Jetblue	38.11
Ross Stores	37.46
Premium Parking	36.91
Datadog, Inc.	36.00
Burly Burger	35.59
Ogden Downtown Alliance	35.00
Vintage Stock	33.57
Hendersontaxi	33.09
Color County	32.72
Spokeo	31.85
Remarkable	31.10
Bowmans	31.06
Microcopy bood	31.00
Wash Factory	30.00
Life After Wheat LLC	30.00
Alcohol Card Course	30.00
No-lp	29.99
Mountain Ce, Llc	29.10
Intelius	29.10
Marleys Gourmet Sliders	28.00
Showmecables	27.77
Collect Call	27.54
Figure 53 Qlab	27.00
Ogden Friends Of Acoustic Music	26.90
Stone Supply & Monument	25.00
Morgan Chamber	25.00
Gallup	24.99
Advance Auto Parts #4540	24.40
Macs	24.00

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Panda Express	23.76
Premier Food Safety	22.95
Nps	22.18
Habitat For Humanity	22.00
True Value	21.99
Carlos and Harleys	21.60
Wendys	21.08
Karaoke-Version	20.93
Laptopkey.Com	20.93
Salt Palace Conv Center	20.00
Daily Rise Coffee	20.00
222 Building	18.00
D J	17.20
Dodge County Clerk	16.75
Owl Labs	16.09
Thrift Books Global, Llc	15.81
FAA	15.00
Grand America Parking	15.00
Paradise Buffet	14.08
Signupgenius	11.99
abebooks.com	11.98
Parking	10.00
NASP	10.00
DMV	10.00
Valley Market	9.76
MTA	8.15
Winter Garage	8.00
Box Elder News Journal	8.00
Your Learning Career	6.99
Olive And Dahlia	6.44
Garage Door Utah	5.00
Gumroad.com	5.00
Okc Parking Meters	4.00
Adams Avenue Parkway	2.00
Standard Plumbing	-
Tenaya Lodging	-
The Dupont Hotel	-
Primm Valley	-
Public Agency Training	-
Dons Vacuum Villa	-
Champsta	-
Cit International	-
ASP Inc	-

<i><u>Vendor</u></i>	<i><u>Amount</u></i>
Bigfoot Grafix	(87.47)
Other Credits - Sale Reversal	(115.97)
Sale Reversal	(118.86)
Acoustimac	(496.13)
Urisa	(625.00)
Grand Total	3,326,606.47

Appendix B

Weber County Purchasing Card Summary

By Vendor by Department/Functional Area

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
Animal Shelter & Control	Costco	4,583.61
	Amazon	2,549.41
	Dea Registration	888.00
	Kuranda	609.38
	Wal-Mart	470.78
	The Home Depot	416.55
	Lowes	360.05
	IFA	350.31
	Paypal	324.50
	Country Brook Design	190.82
	Animal Care Equipment	156.69
	Office Depot / Office Max	139.17
	Dallas Green Farm & Home	52.88
	USPS	40.80
	The Ups Store	19.64
	Dollar Tree	12.50
	Animal Shelter & Control Total	11,165.09
Assessor	Utah Real Estate Division	4,280.00
	Grammarly Co	2,784.00
	Amazon	2,589.70
	Crexi	2,388.00
	A La Mode, Llc	1,828.00
	Midwest Comm Interiors	1,494.54
	American Solutions4 Bus	1,049.70
	UAC	890.00
	NAIOP	800.00
	DOPL	610.00
	National Ski Areas Association	600.00
	Marriott	488.61
	IAAO	410.00
	Take 5 Car Wash	400.00
	Boot Barn	359.94
	Chick-Fil-A	335.57

Department/Functional AreaVendorAmount

Datacamp Inc.	298.00
USPS	219.00
Vue	177.00
Office Depot / Office Max	139.41
Costco	65.96
Crown Trophy & Awards	54.50
Wal-Mart	48.09
Nps	22.18
Wendys	21.08
Urisa	(625.00)

Assessor Total**21,728.28****Attorney**

Utah State Bar	9,400.00
Amazon	7,425.63
National Business Furniture	5,357.97
Adobe Inc.	4,492.27
Column Public Notice	3,364.33
Delta Air	2,878.67
Office Depot / Office Max	2,257.80
Captions West	2,192.00
Costco	1,649.92
Qualityimprint	1,540.20
Hilton	1,524.58
Blue360 Media Llc	1,366.80
Springhill Suites	1,325.82
Utah County	1,026.50
National Center On Sbs	990.00
EventBrite	985.70
Moab Valley Inn	919.35
Lindsay Payeur	802.00
Zermatt Resort Hotel	750.67
Robin Conk Reporting	672.00
Wal-Mart	653.48
Hyatt	646.95
La Quinta Motor Inns	617.13
Artistic Custom Badge	616.50
United	607.95
Agent Fee	580.00
Weber County	512.50
Zoom	482.30
UAC	476.68
Nms Labs	449.00
CDSG	419.74

Department/Functional AreaVendorAmount

Paypal	408.91
Verbatim Reporting & Transcription	352.80
Lt. Governor	270.00
Chick-Fil-A	263.05
Ogden Pizzeria Inc	250.49
State Bar	240.00
US Court of Appeals, 10th Circuit	225.00
MyLawcle.Com	195.00
Cecilee Wilson	176.00
Best Western Hotels	174.86
Dropbox	169.84
American Library Association	160.00
Smartdraw Software Llc	128.06
Fixezcom	116.64
DPS	100.00
Union Grill	95.89
Wondershare.com	91.10
Utah District Court	90.00
La Crosse County	86.75
Digital River	64.34
Utah Courts	49.68
Superior Court of California	41.10
Utah Corporations	30.00
Dodge County Clerk	16.75
Owl Labs	16.09
Southwest	-

Attorney Total**60,796.79****Center of Excellence**

Wix.Com	32.17
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Center of Excellence Total**32.17****Children Justice Center**

Office Depot / Office Max	739.91
Smiths	466.90
Costco	418.67
Amazon	366.74
Best Buy	339.93
Chick-Fil-A	328.75
Paypal	322.00
Brady Las Vegas	228.61
McDonalds	216.78
DoorDash	202.29
Hug Hes Cafe	166.00
UTA	105.00

Department/Functional AreaVendorAmount

Mo Bettahs	98.86
Wal-Mart	91.28
Fresh Market	62.21
Questar Gas	29.92
Great Harvest Bread Co	27.80

Children Justice Center Total**4,211.65****Clerk Auditor**

Leavitts Mortuary	14,175.00
USPS	10,302.24
Amazon	9,967.37
DoorDash	4,050.29
Delta Air	3,686.52
UAC	2,800.05
La Quinta Motor Inns	2,089.20
Trackme	1,800.00
Weber State	1,784.00
IIA Store	1,699.00
Costco	1,492.20
Office Depot / Office Max	1,469.28
Hilton	1,275.44
Hootsuite Inc	1,274.13
Hyatt	1,260.68
B&H Photo	1,093.62
Sheraton	1,055.00
Jotform Inc	1,045.36
iGO	765.00
Marriott	762.04
Union Grill	735.63
Naco	720.00
Boomtaxtaxfiling	646.90
UACPA	577.00
Cremation Society	525.00
Primo Water	521.37
Holiday Inn	468.36
Airbnb	446.66
Hotel Booking	426.93
The Westin	404.67
Calendly	330.30
Arlo Technologies Inc	306.46
Sams Club	295.89
Lyft	258.37
ChatGPT	257.40
Staples	230.53

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	UGFOA	225.00
	godaddy	218.13
	Wal-Mart	174.68
	Smiths	171.95
	Uber	166.46
	Laan Thai Restaurant	153.69
	IAOGO	150.00
	Government Finance Officer's Association	135.00
	Utah Taxpayers Association	135.00
	Kesari Indian Kitchen	127.94
	Ogden Stamp Company	118.10
	Purebuttons.Com Llc	115.91
	Fresh Market	113.40
	Home Depot	111.11
	Zebra Technologies	107.25
	QuickBooks	106.18
	Recreation Outlet	99.97
	Water Coffee Delivery	86.95
	Criss Cross Macarons	86.25
	Café Rio	79.79
	Jimmys Flower Shop	79.29
	Kaffe Mercantile	74.40
	Royal Sonesta	74.20
	Kneaders	73.61
	Corner Bakery Café	65.42
	Ovislink.Com	54.95
	Ares Hotels And Tickets	47.92
	Gridelis	43.10
	Zoom	41.43
	Lees Marketplace	36.97
	Premium Parking	36.91
	Burly Burger	35.59
	Remarkable	31.10
	Little Caesars	30.27
	Intelius	29.10
	Utah Corporations	28.00
	Carlos and Harleys	21.60
	Karaoke-Version	20.93
	222 Building	18.00
	D J	17.20
	Old Grist Mill Bread Comp	13.96
	Target	13.07
	MTA	8.15

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	University of Utah	6.00
	Adams Avenue Parkway	2.00
	The Dupont Hotel	-
	Clerk Auditor Total	74,583.82
Commission		
	Amazon	8,467.95
	Zoom	3,817.91
	Mailchimp	3,032.00
	Artistic Custom Badge	2,506.36
	Discountmugs.Com	2,347.04
	Xyzmarketing.Xyz	2,140.00
	Delta Air	1,600.91
	Kneaders	1,590.16
	Bell Printing And Desi	1,526.40
	Hilton	1,408.14
	NBAA	1,360.00
	UAC	1,206.68
	Adobe Inc.	1,195.86
	Naco	1,060.00
	Weber Human Services Foundation	1,020.00
	All In Stitches Inc	967.65
	Hug Hes Cafe	853.87
	Chick-Fil-A	802.10
	Z to A Signs	779.36
	Hobby Lobby	777.66
	Axs.Com	693.12
	Csg Online Cc	675.00
	Olive Garden	642.29
	Smiths	641.02
	Churchill Hotel	614.54
	Jimmy Johns	603.10
	Facebook	532.83
	Perfect Golf Event	520.29
	Tinker and the Primes	500.00
	River Print	495.06
	Chipotle	476.88
	Delta Midwest City	450.31
	Award Company of America	400.85
	UAEDA	398.00
	Wal-Mart	392.46
	A 1 Pumping Inc	380.00
	Cafe Zupas	359.10
	Café Rio	352.19

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Jimmys Flower Shop	336.09
	Ogden Weber Chamber Of Commerce	330.00
	Powerhouse.Events	316.46
	Ogden Pizzeria Inc	280.70
	Column Public Notice	276.71
	Kents Market	273.75
	Brookhollow	270.00
	Jelsco Awards & Signs	227.80
	Mo Bettahs	217.13
	Dropbox	213.43
	Best Western Hotels	205.44
	ICMA	200.00
	Envato	198.00
	Jeremiahs Restaurant	157.74
	Office Depot / Office Max	154.37
	Union Grill	146.75
	The Lucky Slice	141.29
	Uber	133.80
	Krispy Kreme	127.39
	Sonora Grill	125.06
	Canva	119.99
	EventBrite	107.42
	Red Fort Indian Cuisine	105.43
	Slackwater	105.00
	The Parking Spot	104.05
	Animoto Inc	102.96
	Five Guys	99.07
	Bjs Restaurants	95.10
	Lt. Governor	95.00
	Ramblin Roads Restaurant	91.19
	Costco	89.02
	Stride Events	85.84
	Paddle.net	84.00
	Sams Club	82.68
	Criddles Cafe	79.43
	Locos	76.93
	Warrens Craft Burger	68.00
	Moores Family Restaurant	60.26
	Grizzly Graphics	60.00
	Habit	56.79
	Totally Promotional	51.48
	Ogden Stamp Company	49.66
	Paypal	45.00

Department/Functional AreaVendorAmount

Xalisco	43.00
Cna Surety	40.00
Ross Stores	37.46
Target	23.97
Panda Express	23.76
The Home Depot	22.43
Grand America Parking	15.00
Roy City	10.00
Tenaya Lodging	-
Sale Reversal	(118.86)

Commission Total**53,930.06****Culture Parks and Recreation - Golden Spike Event
Center**

IAVM	20,504.90
Amazon	18,206.01
4imprint, Inc	16,375.83
Sams Club	14,366.97
The Home Depot	12,916.54
B&H Photo	9,221.53
Convergeone Inc	8,729.66
Shea Fisher	5,955.00
Peterson Plumbing Supply	5,856.67
Delta Air	5,713.23
IFA	5,398.42
Sparx Hockey	5,384.64
Wal-Mart	5,027.17
Lees Marketplace	4,044.55
RSD	4,020.00
Northern Tool	3,519.68
Home Depot	3,396.00
Lowes	2,758.34
Sonora Grill	2,469.15
Marriott	2,390.85
Napa Store	2,233.72
Southwest	2,194.51
Renaissance Hotel	2,127.60
Herrick Industrial Suppl	2,099.30
Wilkinson Supply	1,947.27
Adobe Inc.	1,865.89
Thurgood Plumbing & Hva	1,798.00
Square Hardware	1,791.08
Wheelwright Lumber Co	1,598.68
Portcatello Supply Depot	1,594.12

Department/Functional AreaVendorAmount

Industrial Supply Co Inc	1,566.55
The Webstaurant Store Inc	1,557.13
Linde Gas & Equipment Inc	1,553.34
Weber State	1,520.00
Sign Leader Incorporation	1,484.94
Wright Signs Inc	1,392.00
Delta Midwest City	1,272.22
IAFE	1,129.00
Later.Com	1,072.50
C-A-L Ranch Stores	1,007.75
Red Hanger	984.98
Royal Wholesale Electric	974.40
Harbor Freight Tools	970.77
Ewing Irrigation Prd 67	948.63
State Liquor Store	935.52
Mountainland Supply	920.80
Surveymonkey	900.00
Deseret News Publishing	818.96
Mainstay Suites	799.20
Agent Fee	745.00
Ogden City	745.00
Canva	739.92
Papa Murphys	730.50
Tri-State Metal	718.25
Wheeler Machinery Co	629.85
Sandeels Soil Rock	588.74
Budget Rent A Car	583.03
Farrs Jewelry Inc.	548.99
Smiths	512.63
Platt Electric	501.13
Professional Plastics	482.91
Slackwater	410.50
Dollar	387.18
Curry Supply Co	384.29
Square Paid Services	377.52
Wix.Com	373.23
O Reilly	367.86
Hobby Lobby	363.00
PSI	350.00
Tractor Supply Co	335.96
Mag Usa	331.26
Cutlers - Layton	330.35
USPS	325.00

Department/Functional AreaVendorAmount

All Fence Supply	317.48
Ogden Weber Chamber Of Commerce	315.00
TJ Maxx	290.58
American Air	283.98
The Donut Run	283.86
Pizza Man	276.10
Marias Mexican Restaurant	271.22
Old Grist Mill Bread Comp	265.17
Michaels Stores	251.67
Union Grill	246.28
Office Depot / Office Max	227.57
Costco	225.80
Expedia	219.68
Evco House Of Hose	219.66
DABS	216.50
Sunset Kubota	214.89
QR.io	210.00
Hertz	203.95
Carhartt Retail Llc	202.95
Intermountain Concrete	194.18
Little Caesars	192.73
Kw Cages	189.66
Motion Industries Inc.	185.76
Penske	184.59
Smith And Edwards Co	182.91
The Posy Place	147.95
Bolt & Nut Supply Ogden	139.24
Colonial Flag	138.00
Ogden Pizzeria Inc	133.10
Angry Goat Pub And Kitchen	132.00
Durks Plumbing Supply	131.05
360training.com	122.22
Sunbelt Rentals	121.37
Crumbl	119.40
Prairie Schooner Steakhouse	114.39
Zurchers	104.86
Fastenal Company	101.76
Alamo Rent-A-Car	100.00
Trumba Corporation	99.95
Twisted Sugar	98.97
Kents Market	97.35
Chilis	93.33
Harmons	79.53

Department/Functional AreaVendorAmount

Wristco	77.70
Party Paints by Kate	76.25
Red Rock	72.71
Autozone	71.98
Roofers Supply	69.30
El Paisa Grill	61.18
Best Buy	57.96
Zhangs Chinese	53.91
Walgreens	53.89
L&W Supply	50.99
Arizona Exposition	44.00
ChatGPT	42.90
North Idaho State Fair	41.50
Jersey Mikes	41.00
Einstein Bros	38.38
Maceys	37.93
Big 5 Sporting Goods	32.15
University of Utah	30.54
Gridelis	28.26
Target	17.44
Vics Quality Safe & Key Service	9.00
South Fork Hardware	8.59
Your Learning Career	6.99
Daytona Grande Hotel	(272.63)

Culture Parks and Recreation - Golden Spike Event***Center Total******217,874.66*****Culture Parks and Recreation - Ice Sheet**

Costco	11,901.83
Daysmart Rec	7,437.43
Amazon	3,762.48
Howies Hockey Inc	3,620.80
Scandinavian Designs	1,646.00
IAVM	1,300.00
Blademaster	1,114.18
United States Ice Rink	1,075.00
Staples	999.08
The Home Depot	660.67
Ace Hardware	587.09
Weber State	560.00
Colonial Flag	543.82
Franz Bakery	522.18
Square Paid Services	450.48
Royal Wholesale Electric	428.11

Department/Functional AreaVendorAmount

Cognito-Team	420.00
Wix.Com	390.58
Wal-Mart	359.60
Lancer Energy, Llc	337.00
Domain Listings Llc	288.00
Learn To Skate Usa	275.06
Becker Arena	272.45
O Reilly	218.20
Louis A Roser Company	180.00
Delta Air	115.00
Napa Store	102.94
Questar Gas	95.82
Lowes	86.86
Ppg Paints	84.68
Michaels Stores	79.98
Mountainland Power Equipment	65.99
Autozone	45.98
Des Key Service Inc.	33.00
Advance Auto Parts #4540	24.40
Hotel Booking	15.99
Bigfoot Grafix	(87.47)

Culture Parks and Recreation - Ice Sheet Total***40,013.21*****Culture Parks and Recreation - Ogden Eccles****Conference Center**

Amazon	29,395.03
State Liquor Store	13,399.42
IAVM	6,560.00
Microsoft	6,507.20
Sams Club	6,052.96
Wal-Mart	4,966.13
Costco	4,192.95
Facebook	3,704.56
Ubiquiti Store	3,645.16
Sweet Sisters Bakery	3,611.37
Access Event Solutions	3,287.49
Maceys	2,758.13
Control Equipment Comp	2,708.34
The Webstaurant Store Inc	2,696.03
Lees Marketplace	2,626.10
Workeasy Software	2,200.00
Apple	2,169.40
Zurchers	2,041.49
Tinker and the Primes	2,000.00

Department/Functional AreaVendorAmount

Symbolarts, Llc	1,883.98
Kenmark, Inc.	1,865.00
Later.Com	1,813.05
Constant Contact	1,657.32
Adobe Inc.	1,534.78
Weber State	1,515.50
Music Theatre International	1,425.00
Old Mill Storage	1,380.00
Harmons	1,357.71
Rotary Club of Ogden	1,320.00
Industrial Supply Co Inc	1,287.43
Ogden City	1,258.00
Standard Restaurant Supply	1,107.30
Sweetwater Sound	1,099.95
Freshwatersystemsinc	1,077.42
Wix.Com	1,048.27
Twisted Sugar	1,007.99
Restaurant Supply	999.99
Golden Jade Restaurant	897.26
DABS	875.00
Utahjive.Com	873.80
24hourwristbands.Com	873.60
Megan Reeder Aerial Silk	859.60
The Lucky Slice	853.89
Weber County	846.95
Diamond Bar Gro-Systems	828.17
Grizzly Graphics	749.68
Tmobile	716.00
Table 25	678.00
Lowes	626.88
Sonora Grill	610.20
Ogden Weber Chamber Of Commerce	585.00
Wilson Lane Service	565.00
Hilton	556.96
Bulbs.com	552.96
Meeting Management Assoc	540.20
Platt Electric	531.36
Hug Hes Cafe	506.00
Smiths	475.31
At Home Store	462.64
Bellas Fresh Mexican	454.84
Katom Resta	449.80
Easy Clocking	440.00

Department/Functional Area

Vendor

Amount

Envato	424.70
Kents Market	424.41
Dynamic Media	394.80
Alamo Rent-A-Car	382.01
Great Harvest Bread Co	375.14
Mo Bettahs	372.98
Sticker Mule	355.00
Fedex	341.96
Concord Theatricals Corp.	338.95
Penske	320.88
Cv Linens	300.60
Val Moore	300.00
Tri-State Metal	292.82
Nestify.io	285.00
Jimmy Johns	279.57
Office Depot / Office Max	272.16
Dollar Tree	258.43
Restaurantan	242.09
Uniqode.Com	240.00
Pie Pizzeria	239.31
Statefoodsafetycom	234.20
Beehive Storage Lc	225.11
C-A-L Ranch Stores	219.99
Straw Market Cafe and Bakery	216.81
Hobby Lobby	210.32
Spotify Usa	205.80
Zoom	205.80
Mountainland Supply	193.00
Ocean Mart	186.51
Av Now Inc.	183.03
Crown Trophy & Awards	180.00
Shutterstock	177.00
Sandeels Soil Rock	175.00
IFA	160.89
Dollar	157.31
Varizoom	156.00
Prototech Inc	150.00
IMDBPRO	149.99
Durks Plumbing Supply	145.38
Parsons Lock and Key	145.00
Scribd	141.46
River Print	140.00
The Home Depot	137.26

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Valley Nursery, Inc.	133.46
	Union Grill	130.50
	Intermountain Truck Rebuilders	128.40
	Colonial Flag	125.48
	Crumbl	123.48
	Michaels Stores	122.92
	Des Key Service Inc.	115.88
	Forsey`s Laundry And Dry	115.83
	Lund Floral	114.95
	Kogane Korean Kitchen	114.13
	Harbor Freight Tools	114.08
	Rancho Markets	106.97
	Hajoca	106.50
	Fedex Office	101.17
	Regional Supply	101.09
	Trumba Corporation	99.95
	Font Awesome Pro	99.00
	Little Caesars	98.50
	Krispy Kreme	95.74
	The Mercantile	86.56
	Best Buy	85.95
	L&W Supply	78.85
	Joann Stores	75.77
	The Mt Pit	74.55
	Allinone Wp Migration	69.00
	godaddy	68.41
	4kdownload.com	65.00
	Delta Air	65.00
	Vessel Kitchen	64.80
	vmix.com	64.35
	No Frills Diner On 25th	61.30
	Jimmys Flower Shop	58.45
	Bolt & Nut Supply Ogden	58.36
	Usa Clean By Jon-Don	55.54
	University of Utah	55.00
	Kneaders	54.32
	Dominos	52.37
	Easy Food Handlers	49.98
	Kitchen Kneads	49.98
	Quickquack	47.96
	U-Haul Moving & Storage	47.60
	Gandhi Foods Inc.	45.15
	Paypal	45.00

Department/Functional Area

Vendor

Amount

Farrs Jewelry Inc.	44.38
Jumbo Burgers	43.80
Ace Hardware	40.50
Medium Annual	40.00
Playbillonline	39.95
Walgreens	38.54
Maddox Air	35.97
Color County	32.72
Alcohol Card Course	30.00
Target	29.01
Showmecables	27.77
Figure 53 Qlab	27.00
Staples	25.78
Fresh Market	25.74
Habitat For Humanity	22.00
USPS	21.14
Einstein Bros	20.77
Daily Rise Coffee	20.00
T.J. Trailer	14.42
Autozone	12.22
Napa Store	11.72
Vintage Stock	8.57
Motion Industries Inc.	8.32
Winter Garage	8.00
Franz Bakery	7.73
Olive And Dahlia	6.44
Okc Parking Meters	4.00

Culture Parks and Recreation - Ogden Eccles

Conference Center Total

160,379.99

Culture Parks and Recreation - Parks

Waste Management	14,524.50
Amazon	11,540.72
Lowes	9,763.08
The Home Depot	8,571.05
5th Dimensional Marketing	7,260.55
Johnstone Supply Northwest	7,096.63
The Packager Inc	4,610.00
Epic Sports	4,562.75
Weber Paint Glass And Flooring	4,560.00
Bell Janitorial Supply,	3,652.97
Durks Plumbing Supply	3,508.22
Dosatron	3,386.18
Industrial Supply Co Inc	3,289.81

Department/Functional Area

Vendor

Amount

Ewing Irrigation Prd 67	3,277.79
Intermountain Tshirt Co	3,040.00
Desert Dog Signs & Graphics	2,990.98
Filter Technologies	2,320.00
All In Stitches Inc	2,213.92
Mountainland Power Equipment	2,129.63
Boman & Kemp Manufacturing	2,092.16
IFA	2,068.83
Tractor Supply Co	2,061.09
Mountainland Supply	2,051.57
Knockdown Doors	1,950.00
Sunset Kubota	1,924.62
Morrell Manufacturing	1,844.44
Honey Bucket	1,792.64
Smith And Edwards Co	1,650.74
Daytona Grande Hotel	1,584.52
Airgas Llc	1,525.66
Hq4sports	1,493.29
Harbor Freight Tools	1,464.96
Canyon View	1,400.00
Wal-Mart	1,350.75
Costco	1,316.68
Commerical Tire	1,183.11
Invision Computers	1,129.95
North Star Hvac, Llc	1,122.00
Wilkinson Supply	1,117.27
Metal Supermarkets	1,013.08
Republic Services Trash	1,002.43
Sandeels Soil Rock	994.65
Best Western Hotels	964.23
Steve Regan Company	949.00
Gsm, Llc	943.49
Npc	929.34
Delta Air	926.20
Sav-On Inc	880.00
Peterson HVAC	879.00
Rocky Mountain Wire Rope & Rigging	868.00
Staker Parson	820.76
Wheelwright Lumber Co	803.77
Peterson Plumbing Supply	802.29
Platt Electric	799.12
All Fence Supply	798.00
Action Target	781.79

Department/Functional Area

Vendor

Amount

C-A-L Ranch Stores	741.47
O Reilly	714.55
Rinehart Targets Sage	712.81
Natl Archery Schools	707.00
Alsco Inc.	697.37
Kapp U-Cart Concrete	692.00
Subway	683.85
Roylance Fence Inc	680.00
Evco House Of Hose	677.62
Fedex Office	668.25
Symbolarts, Llc	652.50
Intermountain Golf Cars	616.00
Uline	553.70
National Osha Fdn	540.00
Jerrys Plumbing Special	531.96
Drain Tech Plumbing	525.00
Wall 2 Wall Flooring	504.11
Friends Of Nra	500.00
Division Of Water Rights	500.00
Intermountain Bobcat	451.03
Office Depot / Office Max	445.23
Wix.Com	425.23
Platinum Carpet Clean	405.00
Bona Vista Water	388.85
Splatterburst Targets	385.00
Kent Shooters Supply	384.33
Sherwin Williams	381.73
Paypal	350.00
Roosters Brewing	348.00
Autozone	285.88
Pro Edge Technology	285.00
Southwest	282.95
Venado Inc	279.98
Cpcneutek	252.22
Nevco Inc	249.95
Professional Plastics	238.96
K Safety	238.00
Cafe Central G-4	220.00
Primal Pursuit LLP	219.97
Utah Recreation And Parks	215.00
Rocky Mountain Atv, Inc.	207.93
Oldcastle Precast	204.18
Surge Hydraulics	180.00

Department/Functional AreaVendorAmount

Davis Lanes Lounge	176.81
Gigs Tavern	175.00
Royal Wholesale Electric	161.59
Staples	161.09
Weber State	160.00
Young Powersports	159.96
Fastenal Company	156.36
Valley Glass	133.59
Aresenal Sports Design	117.50
West Inc	116.00
Barcodes, Llc	110.90
Glock Store	109.99
Smithfield Implement Company	109.99
Planet Hollywood	107.71
Connectors For Construct	106.71
Kay Man Lock & Safe	92.70
Weber County	83.00
Bolt & Nut Supply Ogden	82.79
Honest Engine Sales & Ser	70.90
Midwayusa Com	70.74
Maceys	51.94
Bulkapparel.Com	48.40
Roofers Supply	46.20
Hone Petroleum	34.38
Lees Marketplace	32.73
Vics Quality Safe & Key Service	31.50
DEQ	25.00
Stone Supply & Monument	25.00
Watts Hydraulics Acquisition	21.70
National Battery Sales	20.79
Karl Malone Powersports	18.27
Napa Store	13.52
Sportsmans Warehouse	12.99
NASP	10.00
Hertz	(0.00)

Culture Parks and Recreation - Parks Total***171,656.57*****Human Resources**

Amazon	37,297.60
B&H Photo	21,650.34
Zoho Corp	21,508.24
Dell	10,815.37
CDW	8,922.68
Perfectgift.Com, Llc	8,774.85

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Pdq.Com	7,183.25
	Paypal	6,191.94
	Kissflow Software	6,148.00
	Red Hat Inc	4,456.02
	Info Tech Research	4,234.16
	Pluralsight	3,990.00
	Boomtaxtaxfiling	3,231.03
	Pink Elephant Corp	3,099.24
	Lenovo United States	3,072.56
	Office Depot / Office Max	2,979.18
	easeus.com	2,678.97
	Courses By Ziplines	2,450.00
	Stimulus Software	2,280.00
	SHRM	2,274.88
	Oracle	2,098.00
	Twisted Sugar	1,925.00
	Surveymonkey	1,200.00
	Olive Garden	1,159.54
	Costco	1,080.88
	IntelliAdmin	1,067.14
	UAC	936.68
	Wal-Mart	843.66
	Crown Awards Inc	738.68
	My Commerce	674.50
	Venetian	668.94
	Miniorange.Com	640.00
	Southwest	632.21
	Propeller Aero Inc	600.00
	Osi Batteriescom	582.68
	Esri	570.68
	Expedia	537.96
	Pro Plan Annual	520.00
	Utah Safety Council	516.50
	Arin	500.00
	La Quinta Motor Inns	452.53
	Holiday Inn	434.70
	4 All Promos	430.39
	Bitwarden	418.94
	Ipma-Hr	399.00
	UGIC	395.00
	Hyatt	378.03
	Yubico Inc.	340.00
	Github, Inc.	336.00

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Headsets Direct, Inc.	321.88
	Krispy Kreme	316.30
	Active Directory Pro	299.00
	Ruby River	294.98
	Delta Air	291.43
	Geocerts.Com	278.00
	malwarebytes.com	256.07
	Aim Utah	250.00
	All About Tacos	219.52
	godaddy	198.89
	Citrix Systems Inc.	196.91
	DoorDash	173.37
	Condolences.Com	170.55
	Lifetime Products	163.90
	Napolis Italian Restaurant	139.90
	Etsy, Inc.	139.41
	Isc2	135.00
	Texas Roadhouse	130.44
	Gibby Floral	130.00
	Scribd	128.69
	Papa Johns	125.75
	4team Corporation	124.95
	Expandrive, Inc.	124.80
	The Home Depot	116.17
	Sonora Grill	113.65
	Techsmith	113.38
	Andys Club	108.30
	Lees Marketplace	107.95
	Slackwater	106.75
	Cheddars	104.51
	Flower Shop Network	102.85
	Purpleheart Armoury	93.57
	Kents Market	87.26
	ChatGPT	85.80
	ccleaner Piriform	85.75
	Doodle	83.40
	Ogden Pizzeria Inc	72.58
	The Parking Spot	71.00
	National Drug Screening	69.00
	Criddles Cafe	60.57
	Jimmy Johns	52.11
	Fresh Market	34.99
	Hendersontaxi	33.09

Department/Functional AreaVendorAmount

No-Ip	29.99
Agent Fee	27.00
Gallup	24.99
Uber	23.94
Sams Club	12.30
USPS	8.34
FAA	5.00
Apple	0.99

Human Resources Total**190,760.92****Library**

Amazon	101,600.03
Costco	14,223.65
Uline	6,040.35
Staples	5,582.36
Wal-Mart	4,652.10
The Home Depot	3,805.25
Tiptopbio	3,512.20
DPS	3,150.00
Hardrock Hotel	3,147.70
Bulk Bookstore	3,091.14
Zoom	2,798.00
Dollar Tree	2,774.83
VLCM	2,524.20
Lyssna	2,395.00
Delta Air	2,251.30
EventBrite	2,192.83
Terra Frma LLC	2,188.31
Smith And Edwards Co	2,086.62
Startechtel	1,902.90
Herc Rentals	1,887.42
Standard Examiner	1,850.00
Harmons	1,754.11
Westin	1,662.25
Demco Inc	1,523.89
Thermal Paper Direct	1,506.50
National Battery Sales	1,434.91
Sunbelt Rentals	1,422.68
Wholesale Tape And Supply	1,400.00
Salt Lake Tribune	1,325.00
Bookdepot	1,261.94
Lakeshore Learning Materials	1,200.02
Bulbs.com	1,199.87
Deseret News Publishing	1,196.00

Department/Functional AreaVendorAmount

Smartlite	1,180.00
Full Spectrum Laser Llc	1,156.39
DSI Digital Systems	964.54
The Donut Run	937.51
The Webstaurant Store Inc	936.18
Turf Equipment	903.71
Doubletree Hotels	885.95
Figma	879.00
Showcases	872.64
Franklin Planner	861.16
Library Marketing Conf	845.00
ULA	825.00
Scholastic Education	809.30
Durks Plumbing Supply	787.55
School Specialty	782.47
Hilton	764.20
AramSCO Interlink Crw S	762.22
Hollinger Metal Edge, Inc	758.61
Lt. Governor	745.00
Henriksen Butler	742.48
Kippen Concrete Cutting	725.00
Home Depot	691.18
Dover Publications	679.44
Deseret Book	671.27
Mfasco Health & Safety	667.72
Cve Technology	664.97
Weber State	660.00
Valley Nursery, Inc.	644.56
Azulle	644.05
Help.Skillshare.Com	636.00
Collaborative Summer Libr	590.72
Barcodes, Llc	572.21
Lowes	566.28
Drupalcon	550.00
Alibris Books	547.80
Fun Express	524.36
Fresh Market	516.21
Nna Services Llc	514.75
Sewforless	495.56
Alder Sales	490.00
Officesupply.Com	486.99
Payflow/Paypal	478.80
Hrdirect/Posterguard	474.95

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Easy Food Handlers	436.87
	Verizon	421.95
	Young Ford	411.63
	Millcreek Coffee Roasters	387.49
	USPS	384.11
	Statefoodsafetycom	367.99
	Ntlrest Servsafe	355.40
	Eagle Mountain Flag	351.55
	Bluebeam Inc.	348.00
	Octopus.Do	336.00
	Grainger	311.59
	River Print	304.00
	Kvmgalore	303.36
	University of Utah	300.00
	Royal Wholesale Electric	296.34
	Osi Batteriescom	264.46
	Tecre Co Inc	256.86
	Mountain West Veterinary	254.41
	Nuttalls Sewing Center	251.19
	Jerrys Plumbing Special	247.96
	Floor and Décor	244.58
	Buttonmakers.Net	238.00
	Cookiefirst.com	226.35
	Old Grist Mill Bread Comp	223.50
	Puerto Rico Detailing	220.00
	Niimbots.Com	215.76
	Dbc	206.88
	Johnstone Supply Northwest	205.20
	Otc Brands	198.86
	Ken Sanders Rare Books	196.00
	Vimeo.Com	192.00
	Agent Fee	189.00
	Brick City	177.00
	Paypal	175.00
	Golden Spike Arena	157.92
	The Kings English Bookshop	154.00
	Etsy, Inc.	150.60
	Innovative Users Group	150.00
	Ogdenpride	150.00
	Marcos Pizza	144.81
	Haper/Zondervn/Tnelson	142.29
	Best Buy	139.96
	Clip Strip Corp	129.47

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Target	125.00
	Videolibrarian.Com	125.00
	Blackstonelibrary.Com	124.26
	Hobby Lobby	118.54
	Flag Store USA	115.40
	Smiths	113.62
	Yubico Inc.	113.00
	Casterdepot	105.45
	Sugarpost Inc	105.00
	Chicago Books & Journals	102.08
	Melville House	93.10
	Lyft	88.42
	A-1 Key Service Inc.	88.00
	Platt Electric	86.17
	Michaels Stores	85.93
	Sewingpartsonline	81.49
	Zeptive.Com	78.00
	Bugs Off Car Wash	73.03
	Roy City	70.00
	Halesnluke@gmail.com	70.00
	Weber County	65.00
	Sumup	62.00
	NHMU	60.00
	Discount School Supply	58.45
	Cedar Crest Brothers	58.23
	Btx Technologies, Inc	57.24
	Autozone	55.82
	O Reilly	54.95
	Sustainablesupply	53.08
	Petco	50.00
	Bitwarden	48.00
	Des Key Service Inc.	46.68
	American Rust & Patina	46.00
	Bolt & Nut Supply Ogden	41.23
	Recreation Registration	40.00
	Datadog, Inc.	36.00
	Ogden Downtown Alliance	35.00
	Microcopy bood	31.00
	Life After Wheat LLC	30.00
	Intermountain Concrete	25.60
	Vintage Stock	25.00
	Premier Food Safety	22.95
	Ocean Mart	21.93

Department/Functional AreaVendorAmount

Zurchers	20.82
Motion Industries Inc.	18.18
Kay Man Lock & Safe	16.50
Thrift Books Global, Llc	15.81
Big 5 Sporting Goods	13.99
abebooks.com	11.98
Maceys	8.97
Evco House Of Hose	8.85
Joann Stores	6.49
Gumroad.com	5.00
Standard Plumbing	-

Library Total

235,365.67**Municipal Services**

Reeve & Associates	11,900.00
Mountainland Supply	11,102.04
Amazon	11,059.99
D&I Supply Company	10,110.00
APA	8,830.18
Great Western Supply	7,356.60
Hilton	7,190.55
Utah Tank & Trailer	5,550.99
Compliancego, LLC	4,500.00
The Home Depot	4,038.40
Castings Inc	3,251.60
Delta Air	3,126.00
Blue Stakes of Utah	2,760.40
Zoom	2,638.80
EventBrite	2,450.00
Best Western Hotels	2,012.00
Stotz Equipment Tremonton	1,941.37
Intl Code Council Inc	1,878.00
C-A-L Ranch Stores	1,793.06
Holiday Inn	1,578.10
Paypal	1,549.30
Herrick Industrial Suppl	1,488.08
Pacific Office Automation	1,452.00
Sts Commercial	1,414.02
UDOT	1,400.00
Royal Wholesale Electric	1,389.81
CCCM, LLC	1,340.33
Tractor Supply Co	1,295.42
WEAU	1,275.00
D & L Supply Company	1,260.00

Department/Functional Area

Vendor

Amount

D&Z Unlimited	1,200.00
White Cap	1,175.32
Jones Shirts & Signs	1,118.62
Wal-Mart	1,072.27
Bluebeam Inc.	1,061.82
Jimmy Johns	1,025.76
Knox Company Inc	1,023.00
All In Stitches Inc	966.59
Valley Implement	913.18
Abbey Inn & Suites Cedar	900.66
UAC	870.47
Asfpm	870.00
Far West Product Sales	832.95
Utah City Engineers	825.00
Smith And Edwards Co	777.58
Take 5 Car Wash	719.64
Cafe Zupas	708.90
Costco	708.20
Column Public Notice	695.32
Jeremiahs Restaurant	690.57
Carahsoft Technology Corp	682.82
Standard Examiner	681.60
Social Axe Throwing	670.45
Verizon	622.89
Marcos Pizza	616.49
Cintas Corp	609.18
Brandon Benoit Snap On	605.00
See	594.02
Coaching Systems	535.40
Evco House Of Hose	488.64
Intermountain Tshirt Co	480.00
Adobe Inc.	458.12
Ferguson Ent	455.80
Industrial Supply Co Inc	452.63
Spencer Fane Llp	448.00
Brigham Implement	415.01
Home Depot	409.94
Fleetpride	393.33
American Air	384.72
Steve Regan Company	358.31
Sam T Evans	343.80
Maddox Ranch House	342.67
Bellas Fresh Mexican	341.17

Department/Functional AreaVendorAmount

Petes Bar and Grill	339.50
Honeybaked Ham	335.19
Pacos Tacos	335.11
Core & Main	311.86
Republic Services Trash	307.13
National Target Inc	307.07
Motion Industries Inc.	300.02
Planetizen Store	299.00
Chick-Fil-A	284.73
Cabelas	277.54
Noodles.com	276.99
IFA	275.98
Costa Del Sol	272.05
Sportsmans Warehouse	269.99
Primo Water	262.36
Crown Trophy & Awards	260.00
Craft Supplies USA	257.99
Stauffers Towing And Recovery	250.60
Symbolarts, Llc	250.00
American Public Works Association	250.00
Recreation Outlet	249.91
Olive Garden	244.77
Midwayusa Com	234.68
Harmons	227.95
Quickquack	223.93
IAEI	210.00
Qr-Code-Generator.Com	205.79
USPS	204.27
Kneaders	201.79
DoorDash	190.40
River Print	190.00
Hug Hes Cafe	188.49
Old Grist Mill Bread Comp	183.26
Office Depot / Office Max	181.69
Red Fort Indian Cuisine	177.17
Intermountain Concrete	171.06
Attention to Detail	160.00
Tribute Store Flowers	144.87
Las Vegas	140.88
Venado Inc	139.99
Longhorn Steakhouse	135.40
Agent Fee	135.00
Bona Vista Water	133.07

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	UTA	132.00
	Harbor Freight Tools	131.68
	Cafe Central G-4	130.00
	Valley Nursery, Inc.	129.43
	Kents Market	129.28
	Water Coffee Delivery	126.45
	La Ferrovia Italian Ristorante	122.00
	Hyatt	121.00
	Kay Man Lock & Safe	119.25
	Axil LLC	111.53
	Twisted Sugar	109.75
	Great Harvest Bread Co	106.14
	Utah Chapter ICC	106.04
	J Dawgs	105.00
	Apple Spice Junction	104.57
	Rusted Spoon	104.38
	Prairie Schooner Steakhouse	102.93
	Dominos	100.05
	Copper State Mpos	96.12
	Istockphoto	95.56
	Lt. Governor	95.00
	DOPL	91.00
	Union Grill	85.63
	Lees Marketplace	83.20
	Costa Vida	80.03
	Maceys	74.11
	Red Beard Bbq	72.21
	Corner Bakery Café	71.20
	Napa Store	70.78
	Javiers	70.08
	Smiths	65.99
	Jimmys Flower Shop	64.27
	South Fork Hardware	61.70
	Durks Plumbing Supply	60.79
	T.J. Trailer	57.56
	Krispy Kreme	55.09
	Cna Surety	50.00
	The Cupcake Shoppe And Bakery	49.80
	Ogden Stamp Company	49.66
	The Lucky Slice	46.95
	DEQ	46.00
	Ogden Valley Pizza	44.83
	Cold Stone	43.29

Department/Functional AreaVendorAmount

Allan Plant Company	43.00
Ogden Pizzeria Inc	40.08
Slc Airport Parking	36.00
Wheelwright Lumber Co	32.84
Bowmans	31.06
Rdo Equipment	22.22
True Value	21.99
Alsco Inc.	20.46
Salt Palace Conv Center	20.00
Ace Hardware	17.99
Sandeels Soil Rock	16.00
Bolt & Nut Supply Ogden	10.09
National Battery Sales	10.00
Parking	10.00
Valley Market	9.76

Municipal Services Total**162,589.18****Operations**

Royal Wholesale Electric	66,689.62
RSD	42,060.22
Codale Electric	40,153.53
Peterson Plumbing Supply	36,268.94
Ogden City	29,099.65
The Home Depot	21,443.12
Allreds Inc	21,234.19
Great Western Supply	20,048.74
Sherwin Williams	19,394.79
Amazon	18,411.87
Johnstone Supply Northwest	15,719.00
Wheelwright Lumber Co	14,533.38
Zoro Tools Inc	14,140.70
Shane Cota	10,378.50
Architectural Building Supply	8,752.57
IML Security Supply	8,493.15
L&W Supply	8,065.30
Republic Services Trash	7,738.97
Lundquist Sales, Inc.	7,685.40
Streamline Supply Inc	5,148.00
Sam T Evans	5,141.74
Wall 2 Wall Flooring	4,353.19
Grainger	4,161.89
Jones Shirts & Signs	3,877.18
Wheeler Machinery Co	3,373.78
IFA	3,330.66

Department/Functional Area

Vendor

Amount

Control Equipment Comp	3,122.00
Centurylink Lumen	3,054.61
Upkeep	2,784.00
Sunset Kubota	2,742.33
Staker Parson	2,615.55
Filter Technologies	2,470.41
Graybar Electric Company	2,350.24
Consolidated Electric Distributors	2,252.55
Filterbuy	2,213.97
Colonial Flag	2,185.78
State Trailer Supply	2,022.42
Wilkinson Supply	1,987.37
APA	1,950.00
Lowes	1,940.33
Mountainland Supply	1,908.05
Ewing Irrigation Prd 67	1,906.30
Verizon	1,893.93
Boman & Kemp Manufacturing	1,859.44
Marriott	1,833.04
Valley Nursery, Inc.	1,713.11
Industrial Fans Direct	1,682.38
Chanshare Sod Farm	1,663.20
Bona Vista Water	1,590.35
Mine And Industrial Equip	1,589.47
AAF International	1,453.94
Platt Electric	1,449.67
All American Ice LLC	1,442.34
Comcast	1,424.85
American Air	1,384.40
Valley Glass	1,305.00
AT&T	1,228.00
Kitchen Kneads	1,223.93
Harbor Freight Tools	1,187.69
Johnson Electric Motor	1,179.90
Boot Barn	1,162.98
Rocky Mountain Waterproofing	1,150.00
Motion Industries Inc.	1,128.01
Western Electrical	1,054.49
Price Engineering Inc	1,000.00
OWTC	960.00
Hilton	952.40
Costco	923.79
Foundation Bldg	908.65

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Utah Safety Council	903.00
	All Metals Fabrication	838.47
	Union Grill	810.70
	Mister Car Wash	800.00
	K L Security Enterprises	797.00
	Bolt & Nut Supply Ogden	769.94
	Digi Key Corp	752.58
	West Inc	751.45
	Midmark Co	751.04
	Kleen Rite Corp	747.44
	Hilti Inc	712.88
	Napa Store	667.28
	Wal-Mart	666.62
	Jerrys Plumbing Special	642.43
	Work Shoe Hq	630.00
	Intermountain Concrete	612.32
	USACD	611.93
	Ferguson Ent	566.25
	Swanson Building Material	535.14
	C Barker Glass Inc	500.00
	Aqua Solutions, Inc.	476.27
	Mountainland Power Equipment	468.62
	Industrial Supply Co Inc	458.77
	Attention to Detail	450.00
	Herrick Industrial Suppl	431.41
	Sandeels Soil Rock	421.27
	Taylor West Weber Water	414.00
	Herc Rentals	410.60
	Semi-Service	388.77
	Office Depot / Office Max	356.47
	Tractor Supply Co	354.55
	Elite Fabrication and Welding	353.52
	Southwest	352.95
	UDOT	350.00
	United Team Mechanical	350.00
	Maceys	345.73
	Evco House Of Hose	330.93
	Freedombb.Net	321.30
	Fastenal Company	311.52
	Hajoca	300.58
	Zoom	299.80
	IRWA	295.63
	Vics Quality Safe & Key Service	294.50

Department/Functional AreaVendorAmount

Z to A Signs	277.71
Bluebeam Inc.	260.00
Aladdin Industries Inc	255.00
Durks Plumbing Supply	237.47
All Fence Supply	232.00
National Battery Sales	229.06
Longhorn Steakhouse	215.24
Airgas Llc	200.34
NFMT	198.00
Anixter/Clark/Tri-Ed	191.63
Backflow Supply	189.00
Richards Sign Company	174.38
Hobart Estore	171.97
Uber	166.50
Roylance Fence Inc	150.00
Conrock Recycling Inc	145.00
Ace Hardware	141.01
Café Rio	138.11
Adobe Inc.	119.88
Watts Hydraulics Acquisition	117.65
Einstein Bros	111.37
The Webstaurant Store Inc	107.59
Ed Kenley Ford	101.26
Linde Gas & Equipment Inc	100.60
Chick-Fil-A	97.50
All Star Training Inc	95.00
Paypal	95.00
Hone Petroleum	81.14
Karl Malone Powersports	79.99
Jersey Mikes	78.99
Advanced Door Lc	75.00
Highland Family Practice	73.72
WTS	72.46
Slackwater	71.00
Cafe Central G-4	70.00
Jimmys Flower Shop	69.63
Kneaders	64.95
Freedom Broadband	64.26
Slc Airport Parking	59.00
Drewes Floral and Gifts	58.95
Jimmy Johns	55.90
C-A-L Ranch Stores	55.63
USPS	53.82

Department/Functional AreaVendorAmount

Camping World	49.99
Tradeinn	46.48
O Reilly	30.83
McDonalds	30.82
Autozone	26.36
Timberline Exteriors Llc	24.80
Roofers Supply	18.45
Dollar Tree	15.00
The Ups Store	14.91
Paradise Buffet	14.08
Fedex Office	12.73
Garage Door Utah	5.00

Operations Total**542,044.77****Public Defender**

Amazon	5,050.07
NACDL	1,880.00
Nadcp	1,710.00
Delta Air	1,684.57
Office Depot / Office Max	1,229.93
Expedia	857.99
Airbnb	543.20
UFDA	400.00
Utah State Bar	400.00
Lt. Governor	285.00
Southwest	256.96
UACDL	245.00
Constable Office	229.00
Agent Fee	162.00
Zoom	149.90
Ogden Stamp Company	148.98
Cna Surety	120.00
Ogden Pizzeria Inc	118.35
The Lucky Slice	117.85
DOPL	103.00
Costco	100.88
Paypal	95.00
Laan Thai Restaurant	88.80
Papa Johns	86.51
Cpcneutek	75.00
UAC	72.54
Five Guys	60.58
Utah Courts	60.00
Coffee Links Cuisine	58.00

Department/Functional AreaVendorAmount

Smiths	52.93
Inmate Phone Svc	50.00
Pizza Hut	47.26
Criddles Cafe	42.25
Marleys Gourmet Sliders	28.00
Collect Call	27.54
Mountain Donuts	24.19
Weber County	22.00
Wal-Mart	20.36
Jotform Inc	(495.00)

Public Defender Total**16,208.64****Recorder**

Amazon	4,340.06
Hyatt	1,219.91
UAC	922.28
UCLS	730.00
Maddox Ranch House	446.08
Adobe Inc.	257.28
Www.Gsdirect.Net	231.77
Engineer Seal Stamps	120.65
Fairfield Inn & Suites	114.83
USPS	56.00
Mountain Ce, Llc	29.10

Recorder Total**8,467.96****Sheriff**

Amazon	71,022.01
Bell Janitorial Supply,	27,012.97
Delta Air	22,608.43
Paypal	12,240.00
Starlink Internet	11,901.78
Guardian Alliance	10,598.00
Axon	9,790.00
Lexisnexis Payment Ctr	8,800.00
The Home Depot	8,497.83
Embassy Suites	8,262.72
Marriott	7,468.69
Boxwheel Trailer Leasing	7,107.14
National Tactical Officers Association	7,008.00
Golden Spike Harley-Davidson	6,955.40
Costco	6,553.18
Evident Inc	5,887.64
Handcuff Baton Wrhs	5,856.79
4imprint, Inc	5,577.92

Department/Functional AreaVendorAmount

Uline	5,376.51
Harken Inc	4,939.00
Mms Gov Solution Llc	4,762.13
Ham Radio Outlet	4,576.95
Continuous Precision	4,342.45
IAVM	4,280.00
ACA	4,195.00
Blue Compass Rv Ogden	4,169.58
Click For Savings	4,137.47
Century Drive Systems	4,076.51
Fastsigns Of Ogden	4,011.98
Farr West Animal Hospital	3,982.33
Whirl Wind Propellers	3,890.25
Hyatt	3,728.28
Wal-Mart	3,604.94
The Webstaurant Store Inc	3,533.13
Salt Lake Wholesale Sport	3,513.00
Hilton	3,365.04
Utah Sheriff Association	3,345.00
Natures Image	3,236.00
Adobe Inc.	3,231.45
Diving Unlimited International	3,157.14
Crowne Plaza	3,106.00
Fairfield Inn & Suites	3,079.20
Crown Promotion	3,030.37
Coolit Of Utah	3,030.00
Holiday Inn	2,910.13
Fedex Office	2,909.94
Savageutv.Com	2,849.78
Rdo Equipment	2,799.63
Wild Horse Pass Hotel	2,783.19
Black Diamond	2,676.16
National Business Furniture	2,597.96
Ed Locks Security	2,591.35
YCC	2,510.00
Tricombine Resources	2,442.44
Fbi Leeda Inc	2,385.00
Dell	2,355.00
University of Utah	2,325.00
Peppermill	2,280.44
AEO Screen	2,260.00
Tritech Forensics	2,250.58
Bellas Fresh Mexican	2,238.17

Department/Functional AreaVendorAmount

Southwest	2,228.54
Crown Trophy & Awards	2,203.32
Dji Drones	2,126.00
Jw Fishers	2,110.00
Office Depot / Office Max	2,107.71
Revel Media Group	2,052.00
Naadac	1,886.00
FBI Command College	1,865.00
Nartec, Inc.	1,845.39
Elite K9 Inc 2	1,806.78
Forensics Source	1,800.03
Tractor Supply Co	1,739.85
International Association for Identification	1,725.00
Gaylord Resorts	1,713.92
Guardian Angel Device	1,698.80
Agent Fee	1,631.00
Hampton Inn	1,628.74
Artistic Custom Badge	1,592.00
Motorola Solutions	1,530.85
Dx Engineering 8000	1,509.92
Ray Allen Manufacturing	1,478.75
TVS Pro	1,473.40
Quality Inn & Suites	1,457.72
Motorcycledropgrd	1,406.48
Powerdetails	1,399.08
Caltopo	1,360.00
EventBrite	1,344.07
Kneaders	1,335.77
Radisson Hotel	1,334.64
Best Western Hotels	1,299.01
USPS	1,252.71
Karl Malone Powersports	1,208.78
Hi Express Banning	1,200.61
Optic Loop Comm	1,200.00
Jimmy Johns	1,119.99
A-1 Uniforms Llc#1	1,118.25
Colts Manufacturing	1,100.00
QuickBooks	1,071.43
UAC	1,067.36
Action Targets	1,043.55
SLC PD	1,024.71
Weber Human Services Foundation	1,020.00
Barrys LLC	1,002.00

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Nj Criminal	998.00
	Ecotensil, Inc	971.76
	Evco House Of Hose	938.25
	Great Harvest Bread Co	933.30
	Slc Airport Parking	919.00
	Liberty Mountain Sports	912.92
	Ogden Stamp Company	908.63
	Easy Food Handlers	900.00
	Brady Las Vegas	885.35
	Waxie Sanitary Supply	885.34
	JJ.com	874.00
	Law Enforcement Seminars	850.00
	Laser-Labs.Com	845.00
	Ferro Concepts	845.00
	Impact Dog Crates	839.30
	Wyndham	823.09
	Pacific Office Automation	820.00
	Go Professional Cases Inc	813.90
	Summit Fire And Security	792.61
	Sams Club	780.51
	Dominos	774.35
	Setcom Corporation	770.80
	Lt. Governor	760.00
	North Ogden City	750.00
	Intermountain Tshirt Co	739.00
	Lowe's	734.40
	Flamingo Hotel Rsvn	732.23
	Calibre Press	718.00
	Ontarget Solution	715.00
	Perfect Golf Event	713.23
	Smiths	708.24
	Joandjax.com	700.00
	EVAWI	695.00
	Comfort Inn	694.33
	Cpcneutek	673.75
	D4h Technologies Ltd.	660.00
	Little Caesars	632.87
	DPS	625.00
	Young Ford	613.98
	Symbolarts, Llc	610.00
	OWTC	600.00
	Column Public Notice	588.56
	Megaplex Fulfillment Cnt	584.08

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	The Hotel Alex Johnson	580.30
	IAPE	570.00
	Decked	560.00
	UEMA	530.00
	Glock Professional Inc	500.00
	Undercover Association	495.00
	Intercontinental	489.44
	Recon Robotics	480.00
	Tempest Optics	476.80
	Red Cliffs Lodge	471.22
	Best Buy	470.98
	Victory Supply Llc	454.80
	Llrmi	450.00
	NASRO	450.00
	Goodwood Barbecue Comp	430.12
	Zenni Optical, Inc.	419.56
	Uber	415.07
	State Trailer Supply	403.47
	Budget Rent A Car	402.13
	Marin Consulting Assoc	400.00
	Farrs Jewelry Inc.	397.99
	Rocky Mountain Transit	395.00
	Dataworks Plus LLC	390.00
	Everything But Stromboli	390.00
	Vizual	378.00
	Covert Media Consulting	375.00
	Zebra Technologies	367.50
	Jersey Mikes	364.13
	Big Deal Outlet	359.82
	Sitna Solutions	349.00
	The Ups Store	347.66
	Pack N Tape	342.23
	Zoom	342.19
	Enterprise Rent-A-Car	331.63
	Cna Surety	320.00
	Lifetime Products	319.84
	Harmons	318.04
	D & M Distributing	303.92
	Hodgeproducts.com	302.71
	Gold Shield Solutions	300.00
	Attention to Detail	291.60
	Wiki Wiki	285.00
	Idzones	279.90

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Peterson Plumbing Supply	279.31
	Lees Marketplace	276.23
	Security Equipment Web	270.00
	Harbor Freight Tools	264.85
	Weber School District	250.00
	Command Academy	250.00
	Precision Explosives	236.95
	B2g, LLC	225.00
	Bbq Pit Stop	218.57
	Stepping Stones	214.50
	Notion Labs, Inc.	205.92
	Napa Store	201.39
	Young Powersports	199.96
	The Dive Shop	199.00
	T.J. Trailer	181.84
	Corner Bakery Café	181.50
	Pri Management Group	179.00
	Sleep Inn	175.77
	PSI	175.00
	IAI	175.00
	Flyingag	172.71
	Zurchers	166.22
	Ogden Pizzeria Inc	165.55
	Forest Service Billpay	151.00
	FBI	150.00
	FBINAA	150.00
	Uinta Golf	149.99
	Roosters Brewing	149.41
	National Organization for Victim Advocacy	140.00
	Fedex	135.50
	IFA	134.09
	Marcos Pizza	132.13
	National Battery Sales	131.90
	Pizza Hut	130.49
	Ogden Valley Pizza	128.80
	Mypilotstore.Com	126.65
	Bluestar USA	124.40
	Canva	119.99
	Elite Fabrication and Welding	113.00
	Wondershare.com	108.30
	Surveymonkey	106.17
	Marker Supply	101.99
	Einstein Bros	97.77

Department/Functional AreaVendorAmount

Unikcctv.Com	94.99
Lund Floral	94.95
C-A-L Ranch Stores	93.91
Kents Market	87.64
Weber Fire District	86.94
McDonalds	78.37
Sievers Forensics	75.00
J&n Tactical	71.75
Cafe Zupas	71.62
O Reilly	70.96
Skaggs Public Safety Uniforms	68.00
Petco	64.99
Commercial Vehicle Safety	63.10
Chewy.Com	52.55
Ron Smith And Associates	50.00
Ogden Weber Chamber Of Commerce	50.00
Weber State	46.99
Smith And Edwards Co	46.88
DEQ	45.00
Breathing Air Systems	39.00
South Fork Hardware	38.98
Spokeo	31.85
Hone Petroleum	21.45
Laptopkey.Com	20.93
Signupgenius	11.99
FAA	10.00
Utah Corporations	10.00
Public Agency Training	-
ASP Inc	-
Champsta	-
Primm Valley	-
Cit International	-
Acoustimac	(496.13)

Sheriff Total**510,208.53****Surveyor**

Costco	2,561.67
DAG	2,400.00
UCLS	1,995.00
Interform Graphics	1,844.96
pix4d.com	1,498.00
Ground Control Systems	1,467.00
UAC	1,466.31
Bluebeam Inc.	1,428.00

Department/Functional AreaVendorAmount

AT&T	1,140.00
Francis Marion Htl	1,007.28
Rdo Equipment	829.96
St George Inn & Suites	687.71
Amazon	652.12
Hyatt	649.43
Inn On The Cliff	636.85
Holiday Inn	624.48
Hotel.com	620.76
United	600.20
Boot Barn	517.47
Monsen Engineering	512.74
Best Western Hotels	459.33
Kents Market	429.85
Wal-Mart	349.54
Jimmy Johns	307.96
EventBrite	267.54
Office Depot / Office Max	153.37
The Home Depot	122.87
Fairfield Inn & Suites	96.49
Uber	94.53
Smiths	87.49
Prov Inc.	78.00
Sams Club	75.48
Agent Fee	43.00
Great Harvest Bread Co	41.17
Einstein Bros	40.38
Straw Market Cafe and Bakery	25.00

Surveyor Total**25,811.94****Transfer Station**

Amazon	22,701.96
The Home Depot	8,572.17
Ferguson Ent	8,364.00
Liberty Tire Services Llc	7,605.60
Intermountain Tshirt Co	4,982.46
The Safety Consortium	4,000.00
Home Depot	3,939.00
Utility Trailer	3,888.00
Harbor Freight Tools	3,869.66
Industrial Supply Co Inc	3,842.51
Linde Gas & Equipment Inc	2,711.18
Wal-Mart	2,553.51
Salsbury Industries	2,479.80

Department/Functional AreaVendorAmount

Royce Industries Slc	2,324.00
Bell Janitorial Supply,	2,084.01
Autozone	2,034.46
Fastenal Company	1,557.17
C-A-L Ranch Stores	1,539.01
Saia Motor Freightline	1,483.50
Evco House Of Hose	1,372.09
Kay Man Lock & Safe	1,340.60
Npc	1,322.23
Atco International	1,305.00
Boman & Kemp Manufacturing	1,280.29
Stayin Alive CPR	1,280.00
Crane Equipment Mfg. Corp	1,239.17
Gordon S Copyprint	1,225.21
Taqueria La Tapatia	1,200.00
Peak Technologies	1,195.37
Costco	1,186.06
Northern Tool	1,128.37
Timberline Exteriors Llc	1,051.46
Golden Corral	955.09
National Battery Sales	899.43
Mike Bachman Plumbing	852.95
Jackson Group Peterbilt	809.01
Intermountain Truck Rebuilders	773.91
IFA	729.78
Zipp Tools Llc	719.99
DAG	600.00
DEQ	580.00
Office Depot / Office Max	525.90
Uline	400.90
Fleetpride	375.15
Tractor Supply Co	367.56
Workmed	345.00
Cafe Zupas	316.60
Swana	310.00
Global Industrial Equipment	301.71
USPS	293.39
Ogden Pizzeria Inc	290.32
Napa Store	271.69
All Fence Supply	269.85
Core & Main	223.07
Lund Floral	164.95
Codale Electric	158.40

Department/Functional AreaVendorAmount

Desert Dog Signs & Graphics	153.00
Southern Tire Mart	132.53
Jimmys Flower Shop	123.94
Federal Licensing Inc	120.00
Raising Canes	117.97
Grace Alley	117.34
Mountainland Power Equipment	108.66
Mister Car Wash	98.00
Pie Pizzeria	93.47
Jimmy Johns	83.34
T.J. Trailer	81.41
Bolt & Nut Supply Ogden	76.50
Wilson Lane Service	67.98
Mountain Donuts	67.61
Brown Floral	61.99
Chads Sprinkling Supply	55.90
Food Almighty Inc	48.92
Dollar Tree	48.75
Take 5 Car Wash	38.00
Motion Industries Inc.	36.54
Wash Factory	30.00
Maceys	29.41
Young Powersports	16.95
Jerrys Plumbing Special	16.18
Wheelwright Lumber Co	5.69
Smith And Edwards Co	4.68
Dons Vacuum Villa	-
Other Credits - Sale Reversal	(115.97)

Transfer Station Total***119,911.29*****Treasurer**

Government Finance Officer's Association	1,755.00
UAC	1,522.28
Amazon	1,310.90
Rosen Hotels	1,086.24
Delta Air	636.20
Office Depot / Office Max	384.90
Primo Water	185.46
Bvd	178.32
USPS	174.52
Marriott	163.47
Michaels Stores	161.16
Union Grill	138.16
Franklin Planner	130.84

Department/Functional AreaVendorAmount

Kneaders	81.43
Fedex Office	46.45
Water Coffee Delivery	38.54
Agent Fee	27.00
The Home Depot	-

Treasurer Total***8,020.87*****Weber Morgan Health Department**

Amazon	57,010.34
Delta Air	34,173.25
Mms Gov Solution Llc	24,820.61
Dell	23,904.69
Office Depot / Office Max	22,423.96
Hilton	21,826.60
American Solutions4 Bus	19,638.05
Ogden City	16,965.84
River Print	16,477.44
Wal-Mart	15,799.84
NACCHO	14,925.00
Waste Management	13,480.32
Marriott	12,820.66
AT&T	8,858.22
Asana	7,109.06
Cadca	7,060.00
Costco	6,302.62
EventBrite	6,239.77
Playscapes Llc	6,077.35
Everything2go.Com Llc	5,526.00
Nextgen Healthcare	5,219.80
Embassy Suites	5,024.22
Gaylord Resorts	4,828.41
Grainger	4,778.44
Hyatt	4,778.05
CDW	4,508.11
Paypal	4,307.10
The Home Depot	4,198.33
4imprint, Inc	4,173.99
Culligan Bottled Water	3,679.36
Bd Catering	3,418.78
Johnstone Supply Northwest	3,367.95
MyPlate Materials	3,312.50
UPHA	3,226.40
Target	3,065.00
Sams Club	2,936.62

Department/Functional AreaVendorAmount

Monday.Com	2,688.51
Ac Hotel Pittsburgh	2,552.76
Tiger Medical	2,505.41
Apha Annual Meeting	2,230.00
UEHA	2,194.22
Halo Branded Solutions	2,111.04
University of Utah	2,095.00
Citrix Systems Inc.	2,073.60
NAGARA	2,026.00
Davis Behavioral Health	2,000.00
LHD Academy of Science	2,000.00
Hutton Hotel Nashville	1,999.89
NEHA	1,905.00
Olive Garden	1,900.61
Treasure Fire Equipment	1,820.81
Utah Youth Leadership Training	1,819.22
Circuit Breaker Warehouse	1,787.77
Aa Auto Glass	1,761.97
Southwest	1,755.92
Pool & Hot Tub Foundatio	1,738.49
Little Caesars	1,729.61
Moab Valley Inn	1,727.25
Rosen Hotels	1,711.08
Meeting Management Assoc	1,710.00
Apic	1,707.77
OWTC	1,707.00
Pool & Hot Tub Alliance	1,665.00
NALBOH	1,650.00
Ogden Pizzeria Inc	1,642.14
Diamond Event Inc	1,595.87
Corner Bakery Café	1,537.80
Alldata	1,500.00
Airgas Llc	1,457.35
National Wic Association	1,398.00
Kneaders	1,301.37
AMIA	1,260.00
Curio Hotels	1,229.60
Global Online Learning	1,212.00
Heidi Alldredge	1,200.00
Holiday Inn	1,196.09
Big Sky Resort Lodging	1,173.96
Baileys Test Strips	1,171.00
Chemworld.Com	1,169.94

Department/Functional AreaVendorAmount

The Golfers Green	1,158.75
Noodle Soup	1,141.40
The Davenport Grand	1,139.82
Corporate Translate	1,124.86
Costa Vida	1,119.74
Smiths	1,113.32
Esi Mgt	1,100.00
Meetings Northwest, Inc	1,095.00
Column Public Notice	1,073.13
LivingWorks	1,038.50
Shoreland Inc	1,025.00
Dibble Inst	1,012.00
USARA	1,000.00
Surveymonkey	965.25
Keystone Resv	960.66
American Air	935.19
Rotary Club of Ogden	920.00
Residence Inn	912.72
Budget Rent A Car	908.14
The Chariot Group, Inc	905.00
Scanning Revolution	903.35
Sheraton	898.40
NOWRA	895.00
South Fork Hardware	880.69
Mister Car Wash	800.00
First Book	792.13
Valley Glass	784.00
American Lung Association	775.00
Facebook	759.85
Consolidated Electric Distributors	750.00
Kenyon Consulting	750.00
Weber State	715.00
University of Colorado	700.00
Lifesavers Conference,	700.00
O Reilly	689.60
Einstein Bros	681.28
Zoom	655.57
Omni Orlando Online Svcs	645.80
Spirit Airlines	636.32
UEMA	620.00
Intermountain Healthcare	615.00
Applus Tech	609.47
La Quinta Motor Inns	604.20

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	United Way Of Utah County	596.50
	Same Day Translations	580.27
	Kidzinmotion	550.00
	B&H Photo	536.20
	Gethealthyutah	525.00
	Intermountain Tshirt Co	512.00
	Vessel Kitchen	503.00
	Government Finance Officer's Association	500.00
	Best Western Hotels	485.97
	Best Buy	479.98
	Magical Princess Parties	475.00
	Colonial Flag	460.27
	Home Depot	450.43
	Utah Council For Worksite Wellness	450.00
	Great Room Escape Slc	449.32
	Jerrys Plumbing Special	439.09
	Chick-Fil-A	424.03
	Fred Lam	406.80
	Fredpryor Careertrack	399.00
	Skillpath	397.00
	Easy Canvas Prints	394.99
	Avis	390.54
	Crown Trophy & Awards	374.21
	Weber County	366.00
	DEQ	360.00
	Wilder Backflow Testing	355.50
	Midgley Huber	349.58
	Professional Automotive	345.04
	Jimmy Johns	343.19
	Clia Laboratory Program	343.00
	Expedia	331.08
	US Breastfeeding Committee	325.00
	Grizzly Graphics	320.00
	Safe Kids	305.00
	Standard Examiner	281.25
	Skinny Dogz	276.00
	Water Chemco Llc	273.95
	Select Health	273.57
	Wasatch Pharmacy Care	264.00
	Lees Marketplace	263.85
	Microsoft	257.40
	Springhill Suites	254.90
	Zao Asian Café	251.28

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	University of Minnesota	245.00
	At Home Store	242.68
	The Parking Spot	241.40
	Twinkle Toes Software	240.00
	Microtel Inn And Suites	239.94
	Zackacademy.Com	235.75
	Ebay	230.59
	Carahsoft Technology Corp	228.30
	Weber School District	225.00
	Nnphi	219.00
	Apperson	218.69
	Mo Bettahs	212.13
	Bill Pickett	206.80
	US Government Printing Office	200.00
	USU	200.00
	Taboo Pizza	199.40
	Hobby Lobby	195.89
	Enterprise Rent-A-Car	193.23
	Raising Canes	180.47
	Sonora Grill	178.48
	Apple Spice Junction	177.32
	Dma Intlinc	177.22
	Ase Test Fees	175.90
	Kandyce McCracken	175.00
	The Lucky Slice	154.27
	Zurchers	152.07
	Ogdenpride	150.00
	TAESE	150.00
	Loom Subscription	150.00
	Pizza Man	145.48
	Grounds for Coffee	145.00
	Tractor Supply Co	144.48
	Crumbl	143.52
	Medibdg	141.91
	No Maches Way	139.58
	Sagels Cleaners	139.43
	Rancho Markets	134.00
	Maceys	131.66
	Emergency Zone	126.72
	Health Alliance	125.00
	Utah Health Information Network	120.00
	Ogden Stamp Company	118.04
	Idwholesaler	117.03

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Uber	116.31
	Etsy, Inc.	115.54
	Clary Business Machines	115.00
	Lyft	112.89
	Amazevent Party Rental	107.27
	Vision y Compromiso	105.00
	Primo Water	104.86
	Joann Stores	100.28
	Days Inn	100.15
	Denver Prevention Traing	100.00
	Otter.Ai	99.99
	Global Industrial Equipment	91.10
	Great Harvest Bread Co	85.00
	Fresh Market	81.01
	Pie Pizzeria	80.45
	Salt Lake Tribune	79.90
	Chuck-A-Rama	79.85
	Classique Motors Llc	74.75
	Easykeyscom Inc	71.20
	Roy City	70.00
	Lowes	65.17
	Bath And Body Works	59.76
	Mag Usa	57.21
	Game Grid North Ogden	57.00
	Great Western Supply	56.83
	Brevis Corp	56.17
	Event Listing Fee	53.99
	Allianz Travel Ins	52.42
	Blue Creek Communications	50.00
	Riverdale City Govt	50.00
	Cna Surety	50.00
	McNeil Printing	49.02
	Kay Man Lock & Safe	47.70
	Orange County Convention Center	42.60
	Papa Johns	40.64
	Legacy Manufacturing Co	40.00
	Fiiz	40.00
	Eractoll	39.17
	Jetblue	38.11
	Vue	36.00
	Slackwater	28.50
	Ogden Friends Of Acoustic Music	26.90
	Morgan Chamber	25.00

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Digital River	21.44
	Old Grist Mill Bread Comp	12.86
	Dollar Tree	9.02
	Box Elder News Journal	8.00
Weber Morgan Health Department Total		545,980.50
Risk Management/Garage/Fleet		
	Carquest	66,113.15
	Napa Store	31,269.42
	Amazon	9,442.14
	Evco House Of Hose	3,919.41
	Intermountain Bobcat	3,280.46
	Ebay	3,210.36
	Baker`s Diesel Injection	3,049.01
	Karl Malone Powersports	3,019.59
	MTC Pro	2,880.00
	Brandon Benoit Snap On	2,759.60
	Rocky Mountain Truck Part	2,731.35
	South Bountiful Auto Parts	1,480.00
	Radiator Express Warehouse	1,409.00
	Helm-Ford Diag Software	900.00
	Jackson Group Peterbilt	829.40
	Southern Tire Mart	770.00
	Sunset Kubota	739.88
	Easy Climate Solutions	723.60
	Cornwell Tools	693.20
	T.J. Trailer	692.46
	Rhinehart Oil	684.00
	NFMT	515.00
	Utah Tank & Trailer	433.12
	Young Powersports	430.53
	Safety Kleen Systems	322.18
	Industrial Supply Co Inc	293.68
	Jensen Auto Service	277.56
	Applus Tech	223.12
	Adventure Marine	200.49
	Mountainland Power Equipment	183.56
	Ken Garff Nissan	178.89
	Weber County	155.00
	Herrick Industrial Suppl	150.96
	Motion Industries Inc.	144.60
	Wilson Lane Service	134.46
	Industrial Finishes	106.37
	Wheeler Machinery Co	100.65

<u>Department/Functional Area</u>	<u>Vendor</u>	<u>Amount</u>
	Maddox Air	99.58
	Bolt & Nut Supply Ogden	69.25
	The Home Depot	63.95
	Lees Marketplace	52.74
	Durks Plumbing Supply	41.39
	Fedex	30.45
	USPS	26.35
	Macs	24.00
	DMV	10.00
	Lowes	-
	<i>Risk Management/Garage/Fleet Total</i>	<i>144,863.91</i>
Grand Total		3,326,606.47

APPENDIX C

DETAIL OF PURCHASING CARD NON-COMPLIANCE – SEE FINDING #1

This appendix presents the specific details noted in our compliance testwork related to p-cards as summarized in Finding #1 – Purchasing Card Non-Compliance with Established County Policies and Expectations. The total dollar amounts stated below may not have been spent wholly on the type of expense noted, instead they represent the total amount of the transactions made to the vendor by the p-card holder.

- Policy 10.1, Section 10.1.3.3 indicates that a **p-card holder “must always obtain a detailed receipt”** when using the Purchasing Card.” The policy does not state what is meant by a “detailed receipt” (see Recommendation 02.02b), but using general accounting best practices and what was indicated by policy as to be present on the “log”, we interpreted this to mean the documentation provided included the date of transaction, the name of the supplier/vendor, a description of the merchandise purchased, itemized costs for the merchandise and any additional charges, the total dollar value of the sale, and proof of payment (i.e. a sales order or copy of an online shopping cart does not indicate the transaction was completed and the items shown on that documentation were the items actually purchased).
 - **248 or 15.6%** of the sample transactions, **\$361,788.28 or 29.0%** of the total sample amount and **3 or 10.7%** of the special investigation transactions, **\$238.38 or 6%** of total special investigation amount had **documentation that lacked one or more of the key documentation elements.**
 - **53 or 3.3%** of the sample transactions, **\$62,604.34 or 5.0%** of the total sample amount had a picture or copy of **documentation which was partially or fully illegible, partially cutoff, covered up** by another receipt or paper, **or lacked all applicable pages** and so did not present all required data points.
 - **18 or 1.1%** of the sample transactions, **\$15,016.37 or 1.2%** of the total sample amount and **1 or 3.6%** of the special investigation transactions, **\$103.00 or 2.6%** of the special investigation transactions included **wrong documentation** attached in the system **or the documentation attached did not agree to the total charged** on the p-card.
 - **1 or 0.1%** of the sample transactions, **\$133.96 or 0.0%** of total the sample amount had **attached a memo because there was no available documentation** to attach (this was considered reasonable for the circumstance). The **memo, however, indicated that the charge was a mistake and a credit would appear on the next bill.** We looked to see if a credit took place within the next 2 billing cycles, but no credit was found. While reviewing another charge of the same amount from the same vendor on the same p-card holder’s account, we noted a receipt that indicated 2 charges – 1 charge per night. What appears to have happened is an individual stayed 2 nights in a hotel and **each night was charged individually.** This means that this charge was not an error and no credit would have been issued. The **p-card holder did not associate the 2 charges together or recognize that documentation of those 2 charges was present on 1 receipt.**
- For transactions that involved travel or employee meals, we evaluated **compliance with Policy 9.1, Travel Policy**, which was in effect at the time the transactions occurred. Policy 9.1 has since been updated to Policy 9-100, Travel Policy, but remains substantially the same as Policy 9.1. Travel policy references below have been provided for both 9.1 (in regular font) and 9-100 (*in italics*).

- Policy 10.1, Section 10.1.3.2.3 indicates that **“a copy of the Pre-Authorization to Travel must be attached to the p-card reconciliation.”** 117 or 58.2% of travel sample transactions, \$103,855.52 or 54.8% of the total sample amount related to travel and 2 or 50.0% of travel special investigation transactions, \$1,690.00 or 73.3% of the total special investigation amount related to travel **did not have such documentation attached** in the system.
- Policy 9.1, Section 4.1 (9-100, IV.A) states that **“Weber County uses the State Travel Office (STO) to arrange hotel, air travel, and rental cars.** All travel should be arranged through the STO to the maximum extent practical.” 73 or 36.3% of travel sample transactions, \$60,770.76 or 32.0% of the total sample amount related to travel and 1 or 25.0% of travel special investigation transactions, \$543.20 or 23.6% of the total special investigation amount related to travel were **hotel transactions where no documentation was present to indicate that the STO was used and the documentation did not indicate whether or not this was the conference hotel.**
- Policy 9.1, Section 4.1 (9-100, IV.A) states that **“Weber County uses the State Travel Office (STO) to arrange hotel, air travel, and rental cars.** All travel should be arranged through the STO to the maximum extent practical.” Section 4.4.1 (IV.D.1) indicates that **if the traveler books their own flight, a quote from the STO will be obtained** to determine the maximum reimbursement amount and **only economy class will be reimbursed.** 31 or 15.4% of travel sample transactions, \$22,140.85 or 11.7% of the total sample amount related to travel **did not have an STO quote attached.** And for **12** of these transactions we were additionally **unable to determine the class of airfare** based upon the documentation that was provided.
- Policy 9.1, Section 4.9.2 (9-100, IV.I.2) indicates that **meals provided for County employees should be supported with a list of all persons who were in attendance** (or a description of the roles of such individuals and a total number of participants) and the business purpose of the meal. 10 or 26.3% of meal sample transactions, \$1,471.48 or 15.4% of the total sample amount related to meals and 6 or 66.7% of meal special investigation transactions, \$372.23 or 73.8% of the total special investigation amount related to meals **did not have a list of attendees** (not just planned attendees) provided **or** some attendees were identified in general terms but the **full number of attendees was not provided.**
- Policy 10.1, Section 10.1.3.2.3 indicates that **“a copy of the Pre-Authorization to Travel must be attached to the p-card reconciliation.”** 6 or 3.0% of travel sample transactions, \$14,910.98 or 7.9% of the total sample amount related to travel have the documentation present, but at least for one individual included in the transaction, **all of the pertinent information on the form is not visible or it is not signed by the Travel Approving Official.**
- 4 or 2.0% of travel sample transactions, \$5,426.22 or 2.9% of the total sample amount related to travel had a **hotel booked at a conference hotel, but it was either booked at a different, higher average nightly rate than specified on the conference website or we could not determine what the nightly rate was** because of insufficient documentation attached to the transaction.
- Policy 9.1, Section 4.9.2 (9-100, IV.I.2) indicates that **meals provided for County employees should be supported with a list of all persons who were in attendance** (or a description of the roles of such individuals and a total number of participants) and **the**

business purpose of the meal. 4 or 10.5% of meal sample transactions, **\$979.54 or 10.2%** of the total sample amount related to meals and 3 or 33.3% of meal special investigation transactions, \$150.60 or 29.9% of the total special investigation amount related to meals **did not provide a business purpose for the meal or the purpose given was insufficient to determine the business purpose.**

- 3 or 1.5% of travel sample transactions, **\$2,312.94 or 1.2%** of the total sample amount related to travel had a Travel Form that **listed the return date as 7/19/2024, but the hotel charged for the nights of 7/19/2024 and 7/20/2024.** No explanation was provided in the documentation as to why there were additional nights.
- Policy 9.1, Section 4.9.2 (9-100, IV.I.2) indicates that **meals provided for County employees should be supported with a list of all persons who were in attendance** (or a description of the roles of such individuals and a total number of participants) and the business purpose of the meal. 3 or 7.9% of meal sample transactions, **\$263.14 or 2.8%** of the total sample amount related to meals did provide a list of attendees, but **the number of meals purchased did not agree to the number of attendees or the number of meals purchased count not be determined because of insufficient documentation.**
- Policy 9.1, Section 4.1 (9-100, IV.A) states that “**Weber County uses the State Travel Office (STO) to arrange hotel, air travel, and rental cars.** All travel should be arranged through the STO to the maximum extent practical.” Section 4.4.2.3 (9-100, IV.D.2.e) indicates that the **Travel Approving Official must authorize the use of a rental vehicle** and an explanation is required if a rental vehicle is requested for an employee who stays at a conference hotel. 2 or 1.0% of travel sample transactions, **\$2,561.32 or 1.4%** of the total sample amount related to travel included a rental vehicle for what appears to have been a group attending a conference based upon the fact that self-parking charges were included on the lodging receipt. There is **no documentation present to indicate that the STO booked the rental vehicle nor is there evidence of the Travel Approving Official’s specific approval.**
- Policy 9.1, Section 4.5 (9-100, IV.E) states that the **traveler is personally responsible for costs in excess of prearranged rates** and must reimburse the County for any such overages. 2 or 1.0% of travel sample transactions, **\$2,042.88 or 1.1%** of the total sample amount related to travel **included a hotel upgrade fee** and no indication was made that this was or would be reimbursed.
- 1 or 0.5% of travel sample transactions, **\$1,009.13 or 0.5%** of the total sample amount related to travel and 1 or 25.0% of travel special investigation transactions, \$72.54 or 3.1% of the total special investigation amount related to travel had a **travel location that could not be determined** from the backup documentation so we were **unable to determine what travel attributes needed to be tested**, if any.
- Policy 9.1, Section 4.10.1 (9-100, IV.J.1) specifies that **tips for taxis and other transportation are reimbursed up to 20% of the amount charged.** 1 or 0.5% of travel sample transactions, **\$23.94 or 0.0%** of the total sample amount related to travel had a **tip given that exceeded the 20% maximum.**
- Policy 9.1, Section 4.9.3 (9-100, IV.I.3) specifies that “**not all local vicinity travel qualifies for Meal-Only Per Diem**” and the policy specifies the specific circumstances in which a Travel Approving Official may approve **such per diem which revolves around hours in “Travel Status.”** The 2024 Travel Memo also outlines the amounts allowed for per diem,

including meal-only per diem. 1 or 0.1% of the sample transactions, **\$21.60 or 0.0%** of the total sample amount was a purchase for a Local Vicinity Meal. **No documentation of travel time or hours of “Travel Status” was provided and the amount exceeded the per diem amount** outlined on the 2024 Travel Memo.

- Policy 10.1, Section 10.1.2 indicates that the **cards are not to be used for personal use** and Section 10.1.3.2 states that the card is only to be used for County purchases.
 - **91 or 5.7%** of the sample transactions, **\$143,793.92 or 11.5%** of the total sample amount and 3 or 5.6% of the special investigation transactions, \$290.25 or 7.3% of total sample investigation amount **could not be verified as County or personal purchases** because of insufficient or incorrect documentation provided.
 - **4 or 0.3%** of the sample transactions, **\$6,879.87 or 0.6%** of the total sample amount had a **shipping address** on the documentation that appears to be a **private residence or a non-County facility**, therefore its use for County purposes could not be confirmed.
 - **3 or 0.2%** of the sample transactions, **\$2,732.00 or 0.2%** of the total sample amount were **training registration transactions that included a supplemental add-on item**, but the documentation did not include detail of what the add-on was to determine whether or not the add-on was personal or business related. For 1 of the 3 transactions, the add-on does appear to be a ticket for a basketball game, but could not be confirmed for sure. No indication was given that any part of the registration would be subsequently reimbursed.
 - **2 or 0.1%** of the sample transactions, **\$835.00 or 0.1%** of the total sample amount included **attendance fees at an awards banquet and included what appear to be personal guests** at the banquet without any delineation or documentation that these personal guests had been or would be reimbursed.
 - **1 or 0.1%** of the sample transactions, **\$22.43 or 0.0%** of the total sample amount was for **potted plants that were for a plant exchange at a conference** per the transaction description provided. The description further indicated 2 employees that were attending the conference, but 3 plants were purchased. In addition, we are questioning whether this was a valid business purpose.
 - **1 or 0.1%** of the sample transactions, **\$8.09 or 0.0%** of the total sample amount was for a tablecloth, but **business purpose of such an item was not provided**.
- Policy 10.1, Section 10.1.2 states that the p-card program “is not intended to avoid or bypass appropriate purchasing or payment procedures.” This was interpreted to mean, in general, that **p-card transactions should not be split between multiple transactions** in order to avoid seeming to meet procurement thresholds or to avoid the credit limit placed on the card (See further discussion regarding this interpretation in Recommendation 02.02a).
 - **11 or 0.7%** of the sample transactions, **\$78,121.66 or 6.2%** of the total sample amount were made from a statement or had a **lack of documentation that prevented a full review of the detail of the transaction**. It appears that initially there was an unpaid bill which was paid from a statement and split into 2 transactions because of the credit card limit and subsequent charges were made at \$8,000 once the balance reached that amount, with other charges made along the way to avoid reaching the p-card holder’s \$10,000 credit limit.
 - **10 or 0.6%** of the sample transactions, **\$12,091.92 or 1.0%** of the total sample amount **may be split purchases**, but based upon review of the documentation provided, purchasing limits, etc., it could not be confirmed. These transactions often had a round dollar amount piece with a separate transaction with the same supplier on the same day or next day that

- brings the total transaction amount to an amount the purchase may have been trying to avoid getting to such as \$1,000, \$2,500, \$5,000, etc.
- **4 or 0.3%** of the sample transactions, **\$8,378.56 or 0.7%** of the total sample amount **appeared to be “split transactions”** based upon review of the documentation provided, review of purchasing limits, and/or other circumstances of the transaction.
 - **4 or 0.3%** of the sample transactions, **\$2,100 or 0.2%** of the total sample **amount may have been “split transactions,”** but could not be confirmed or excluded because of lack of documentation or detailed documentation. However, based upon similar purchases made by the same p-card holder to the same vendor in the same amount, **these are most likely not intentionally split.**
 - Per discussion with Clerk/Auditor staff and review of the Zions Purchasing Card Training and Best Practices guide, **transactions should have documentation attached, receive coding, and receive approval by the 7th of the month following the posting of the transaction.**
 - **72 or 4.5%** of the sample transactions, **\$109,049.61 or 8.7%** of the total sample amount **received approval after the 7th of the applicable posting month.**
 - **3 or 0.2%** of the sample transactions, **\$2,365.52 or 0.2%** of the total sample amount were **not required by the system to have or did not record an approval.**
 - We consulted with the County Information Technology Director to gain an understanding of what his expectations were regarding IT purchases made with p-cards. Per his expectations (see Recommendation 06.01), **major IT purchases should be approved by IT and then purchased by the respective department or some purchases should only be made by IT staff. Other purchases should be made under an existing Weber County account to be managed by the IT division.**
 - **19 or 24.7%** of IT sample transactions, **\$19,446.00 or 13.0%** of the total sample amount related to IT **should have been purchased by IT staff** rather than departmental staff, **received IT approval prior to purchase, or been purchased using the applicable Weber County account** and were not.
 - **10 or 13.0%** of IT sample transactions, **\$21,177.60 or 14.2%** of the total sample amount related to IT did receive appropriate IT approval prior to purchase, but **no documentation of such was included with the transaction.**
 - Policy 10.1, Section 10.1.3.9 states that the **p-card holder “should NOT pay Utah sales tax.”** If paying sales tax is unavoidable, there is an Object code that can be used to identify an amount for which the County can seek reimbursement.
 - **90 or 5.7%** of the sample transactions, **\$174,857.93 or 14.0%** of the total sample amount and **9 or 32.1%** of the special investigation transactions, **\$374.02 or 9.4%** of the total special investigation amount did not have documentation which included details sufficient enough or the **documentation** was incorrect which **did not allow us to determine if sales tax was charged and/or coded correctly.**
 - **27 or 1.7%** of the sample transactions, **\$7,878.95 or 0.6%** of the total sample amount **included Utah sales tax** and the taxes were not broken out to the correct Object code or they were **not broken out to the Object correctly.**
 - **5 or 0.3%** of the sample transactions, **\$5,219.80 or 0.4%** of the total sample amount had documentation that indicated a 4.5% **administrative fee** was charged, but the p-card holder indicated it was for out-of-state sales tax and **coded it to the Reimbursable Sales**

Tax Object. Regardless as to whether or not it was an administrative fee or out-of-state sales tax, it was not proper to record it to the Reimbursable Sales Tax Object.

- Policy 15.1, Organizational Dues, stipulates that **the County will “pay for membership dues for County employees, provided the expense has been budgeted by the respective County department, and authorized by the Weber County Commission.”**
 - **2 or 100%** of membership sample transactions, **\$220.00 or 100%** of the total sample amount related to memberships and **4 or 100%** of membership special investigation transactions, **\$410.00 or 100%** of the total special investigation amount related to **memberships did not have documentation that supported having been included in the budget nor was there Commission approval present.**
- Per the established and communicated practice (status in 2024) that was subsequently formalized in 2025 into Policy 2-1400, Policy on Use of Gift Cards, **gift cards purchased by a County department** other than WMHD for reimbursing clients for participation or by Human Resources for specific uses **should receive prior approval from the Clerk/Auditor** and include a list of recipients if available at the time the p-card is coded and approved.
 - **4 or 44.4%** of gift card purchase sample transactions, **\$1,200.00 or 40.0%** of the total sample amount related to gift card purchases **did not include prior approval** from the Clerk/Auditor within the backup documentation.
- As part of our testwork, we reviewed the transaction’s **account coding and other general accounting aspects for reasonableness.**
 - **204 or 12.8%** of the sample transactions, **\$231,686.07 or 18.6%** of the total sample amount; **1 or 3.6%** of the special investigation transactions, **\$400.00 or 10.1%** of the total special investigation amount **had an Object that was incorrect or a more appropriate one was available for all or part of the transaction.** Object codes were evaluated liberally and if an Object seemed reasonable, it was considered appropriate. The most consistent error was using a capital asset code when the item/items purchased were not capitalizable.
 - **69 or 4.3%** of the sample transactions, **\$70,990.43 or 5.7%** of the total sample amount and **3 or 10.7%** of the special investigation transactions, **\$290.25 or 7.3%** of the total special investigation amount **had insufficient, illegible, or incorrect documentation attached to the transaction or lacked a narrative as to what the item was or how it was to be used which did not allow us to determine whether the coding used was proper.**
 - **11 or 20.4%** of potential capital asset purchase sample transactions, **\$72,001.82 or 44.5%** of the total sample amount related to potential capital asset purchases had insufficient or incorrect documentation attached to the transaction. Because of the insufficient or incorrect documentation we were **not able to determine whether the potential fixed asset or improvement** (based upon its total purchase price) was actually an asset that should have been capitalized.
 - **10 or 0.6%** of the sample transactions, **\$27,644.24 or 2.2%** of the total sample amount were expenses in which all or a majority of the **expense should have been recognized as a 2025 expense** rather than a 2024 expense.
 - **6 or 11.1%** of capital asset purchase sample transactions, **\$31,668.49 or 19.6%** of the total sample amount related to capital asset purchases **should have been capitalized in 2024** or added to a Construction in Process asset in 2024 but were not.

- 3 or 5.6% of capital asset purchase sample transactions, **\$10,878.86** or 6.7% of the total sample amount related to capital asset purchases were **items that were capitalized in 2024 and should not have been.**
- **1 or 0.1%** of the sample transactions, **\$36.99 or 0.0%** of the total sample amount appeared to have been **inadvertently charged to the wrong Department.**
- The Zions Purchasing Card Training and Best Practices guide provided to us by Purchasing, states that **“for transaction comments, the first 13 characters should be a brief encompassing description** – these characters are recorded in the GL.” For our testwork, we considered a **description within the first 30 characters** to be **reasonable** (see Recommendation 02.02c).
 - **136 or 8.6%** of the sample transactions, **\$70,823.03 or 5.7%** of the total sample amount and 4 or 14.3% of the special investigation transactions, \$220.54 or 5.5% of the total special investigation amount **had a reasonable description of the items purchased provided, but not within the first 30 characters of the field.**
 - **97 or 6.1%** of the sample transactions, **\$48,506.93 or 3.9%** of the total sample amount and 1 or 3.6% of the special transactions, \$400.00 or 10.1% of the total special investigation amount **did not have a description** of what was purchased in the comment field provided **or the description** that was provided **was not accurate.**
 - **81 or 5.1%** of the sample transactions, **\$190,521.43 or 15.3%** of the total sample amount and 3 or 10.7% of the special investigation transactions, \$290.25 or 7.3% of the total special investigation amount had **insufficient, illegible, or incorrect documentation** attached that **did not allow us to determine the reasonableness of the description.**

APPENDIX D

DETAIL OF TRAVEL POLICY NON-COMPLIANCE – SEE FINDING #3

This appendix presents the specific details noted in our compliance testwork related to travel reimbursements as summarized in Finding #3 – Travel Non-Compliance with Established County Policy. Policy references below have been provided for both Policy 9.1, the Travel Policy in place during 2024 (in regular font) and for Policy 9-100, the Travel Policy in place as of the time of the audit (*in italics*).

- Policy reads that any **meal provided at no direct cost to the traveler will be deducted** from per diem in accordance with the Purchasing Division per diem memo (4.9.1//IV.I.1). **26 or 43.3%** of the sampled travel reimbursements contained a paid per diem amount that **could not be verified because of lack of documentation** and/or explanation by the traveler **or there was some question as to why per diem was or wasn't claimed for a specific meal or meals** or the incidental amount was or wasn't claimed for a specific day.
- Policy requires **approval by the Travel Approving Official prior to the planned departure date** of the traveler (4.2//IV.B). **25 or 41.7%** of the sampled travel reimbursements **did not include documentation of such prior approval**. Either the form was not signed or, if approval happened electronically, a copy of the approval was not included in the documentation.
- **25 or 41.7%** of the sampled travel reimbursements **lacked vital documentation** (agenda, detailed receipt, missing explanation regarding aspect of trip, etc.), **only had partial documentation** (partial agenda, modified receipt, etc.), **had incorrect documentation/the Travel Form did not agree with the documentation provided** (receipts did not agree with total on Travel Form, mileage claimed did not agree with mileage information provided, etc.), **or the Travel Form was filled out incorrectly** (items in wrong areas). The missing, partial, or incorrect documentation resulted in us not being able to verify all aspects of the travel reimbursement and travel costs.
- County policy allows for reimbursement of mileage for transportation, but use of a personal vehicle is considered to be for the employee's convenience unless no other travel options are available and use of a personal vehicle is directed by the Travel Approving Official with a maximum reimbursement of the County's cost for economy airfare as quoted by the State Travel Office (STO) plus reasonable parking charges (4.4.2.2//IV.D.2.b). A traveler may also be reimbursed for mileage to and from the airport (4.4.1//IV.D.1). The 2024 Travel Memo indicates that **if a county vehicle is available for use, the employee will be reimbursed at a lower rate than if a County vehicle is unavailable. 20 or 33.3%** of the sampled travel reimbursements **were reimbursed at the higher mileage rate** (in 2 instances the rate used was not the 2024 rate, but was higher than 2024 lower rate and probably a previous year's rate) without indication whether or not a County vehicle was available and no further documentation was provided as to whether or not other travel options were available and an airfare quote was not provided, as applicable.
- Policy states that **all travel** (hotel, air travel, and rental cars) **should be arranged through the STO** to the maximum extent practical (4.1//IV.A), but an **exception to this is if a conference provides discounted hotel rates to attendees** (4.5//IV.E). **19 or 31.7%** of the sampled travel reimbursements stayed at a **hotel in which we could not verify the hotel was the conference hotel**, which we **could not verify was booked at a conference rate** (due to lack of documentation), **or that was not the conference hotel. No documentation was included that indicated the hotel was booked by the STO.** Note that if a traveler stayed at a non-conference hotel, but the rate was within the GSA

rates stated for the location, we considered this reasonable regardless as to whether it had been booked by the STO.

- Policy states that **all travel** (hotel, air travel, and rental cars) **should be arranged through the STO** to the maximum extent practical (4.1/IV.A), but **does allow the traveler to book their own flight** (4.4.1/IV.D.1). If a traveler does book their own flight, **the Travel Coordinator is responsible to get a quote from the STO** and use those as parameters **to determine a maximum the traveler will be reimbursed for their own flight**. **15 of 25.0%** of the sampled travel reimbursements had **airfare booked by the traveler** or someone in their office and a **quote from the STO was not present** in the backup documentation.
- Policy indicates that **within 10 business days following the completion of travel, the employee shall complete a Travel Form** detailing the cost of travel and attaching invoices or receipts to support reimbursement or advance given (4.13/IV.M). **14 or 23.3%** of the sampled travel reimbursements had a **form signed by the traveler more than 10 business days after completing the travel** or the **form was signed before the travel** and therefore the adherence to this requirement could not be verified.
- **13 or 21.7%** of the sampled travel reimbursements **used Object codes** in the entry into Munis **that did not agree with the actual items reimbursed** (i.e., lodging reimbursement was coded to per diem) or the general Travel/Training Object was used for expenses when a more detailed Object was available for use.
- Policy indicates that the **County shall pay for reasonable and essential travel expenses which directly and logically relate to the conduct of County business**. Employees shall exercise prudent judgement in the use of public funds (2/III). **12 or 20.0%** of the sampled travel reimbursements **included some aspect which made us question the reasonableness and/or prudence of expenses related to the travel**. Examples of this included staying overnight when it was reasonable to travel back and forth between the employee's work location and the conference/training, the hotel room type stayed in regardless as to whether or not it was the conference hotel, multi-day conference where traveler only attended a single day, travel and per diem paid without being fully justified by documentation and policy, 3-day travel for ½ day tour, etc.
- Policy indicates that the **Travel Approving Official must authorize the use of a rental vehicle** except in emergency cases. Explanation is required if a rental vehicle is requested for an employee who stays at a conference hotel (4.4.2.3/IV.D.2.e). Policy also states that **all travel** (hotel, air travel, and rental cars) **should be arranged through the STO** to the maximum extent practical (4.1/IV.A). **7 or 11.7%** of the sampled travel reimbursements **received a rental car**, but the **documentation** with the Travel Form **did not include the required pre-authorization for a rental vehicle**, explanation for those staying at the conference hotel, **nor was the rental vehicle arranged by the STO** (as evidenced by an itinerary provided by the STO).
- Policy states that **airfare booked will be round trip economy class accommodations** (4.4.1/IV.D.1). **5 or 8.3%** of the sampled travel reimbursements that **lacked documentation to allow the class of the flight to be verified**.
- Policy indicates that **parking at the airport is reimbursable as long as it is the "long-term parking rate"** (4.10.2/IV.J.2). This terminology is ambiguous and can be interpreted several ways (see Recommendation 04.02d), but **4 or 6.7%** of the sampled travel reimbursements included **parking at a "premium" option** such as covered parking or close garage parking.
- Policy dictates that **meal reimbursement** for travel-related meals and incidental expenses **will be by per diem rates** as established by the Purchasing Division memo (4.9.1/IV.I.1). The 2024 Travel

Memo states that for 2024, **per diem will follow the per diem outlined at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. GSA rates change with the federal fiscal year.** As the memo does not stipulate one way or another, confusion over which rates should be used at what time of the year may occur. In addition, if **the destination county is used as the driving factor behind GSA rates** (not specific cities, which it appears the GSA site is supposed to be interpreted), confusion over the rate used may occur (see Recommendation 04.01e). If the County per diem rates change in line with the GSA rates and are county location-driven, **4 or 6.7%** of the sampled travel reimbursements **could have used different, higher rates for their travel per diem** and been entitled to more reimbursement.

- Policy states that the completed **Travel Form shall be approved by the employee's Travel Approving Official (4.13/IV.M). 3 or 5.0%** of the sampled travel reimbursements **did not have a Travel Approving Official's signature on the form, the Official signed the form before the travel occurred** (based on the date of the signature), **or the Official signed months after travel occurred** which pushed the reimbursed expenses to be paid in the wrong fiscal year.
- Policy states that **airfare will be round trip economy class accommodations (4.4.1.IV.D.1).** If a different class is needed, written documentation of this need will be included with the Travel Form. **2 or 3.3%** of the sampled travel reimbursements **flew at a class other than economy** and no such written documentation was included with the Travel Form.
- Policy indicates that **mileage for personal travel** such as to restaurants, movies, entertainment events, etc. **is not a reimbursable expense (4.4.2.IV.D.2.b).** Although not mileage, **we inferred** (although it should be clarified, see Recommendation 04.02e) **that taxi or rideshare trips for such personal travel is also not reimbursable. 2 or 3.3%** of the sampled travel reimbursements **included additional rideshare receipts which did not appear to be to/from the hotel and airport with no additional explanation as to what the rides were for. Without further information, these rides appear to be personal** and not a reimbursable or County expense.
- Policy defines a **Travel Approving Official as the elected official, department head, division director, or other person designated by such official who has budget authority to approve travel expenses for an individual (3.13/II, "Travel Approving Official"). 1 or 1.7%** of the sampled travel reimbursements was **signed/approved by the Executive Assistant to an Elected Official.** We question whether or not this individual has or should have the authority to authorize such expenses for their department.
- Policy indicates that **tips are reimbursed up to 20%** of the amount charged (4.10.1/IV.J.1). **1 or 1.7%** of the sampled travel reimbursements included a **tip for a rideshare trip exceeding the 20% maximum.**
- Policy indicates that **when a personal vehicle is used to travel to a destination, the reimbursement of such will be the lesser of:** a – **The actual mileage traveled on county business multiplied by the mileage reimbursement rate;** or b – **the county's cost for economy airfare as quoted by the STO, plus reasonable and documented parking charges** and/or appropriate public transportation (4.4.2.IV.D.2.b). **1 or 1.7%** of the sampled travel reimbursements was for a traveler who drove their personal vehicle to their out-of-state destination which was 554 miles from their work location (which exceeds the maximum noted in 4.4.2/IV.D.2), **but no comparison for flight and parking charges was provided.** A third party reimbursed for a portion of the mileage (up to their maximum which is similar to the maximum stated in County policy) and then the County reimbursed the traveler for the remainder of the mileage.

- **1 or 1.7%** of the sampled travel reimbursements was for a traveler who included a note with the Travel Form indicated that hotel and transportation costs were to be reimbursed by a third-party, but because a detailed hotel receipt was not included with the form (a memo stating the traveler's assistant had booked the lodging on a third-party site and was out of the office at the time documents needed to be submitted so he was unable to provide one), we did additional research into this particular travel. We did not note that any reimbursement occurred within the traveler's Org within 2023 or 2024 and we were not able to find airfare charges (as listed on the Travel Form) on the traveler's or his assistant's p-card, no reservations were made by the STO or quotes obtained from them as stated in the travel policy (see section 4.1/IV.A), the traveler ended up reimbursing the County for several items listed in the "County Paid" column presumably because they were personal charges. **This travel was convoluted enough that we were unable to determine complete compliance with the travel policy.** Additional explanation behind this travel and its related expenses and reimbursements may have helped determine the accuracy of the information presented on the Travel Form and its supporting documentation.
- Policy stated that **when a traveler uses their personal card to pay for in-state lodging expenses, the County cannot reimburse the employee for any sales taxes** that are charged to the traveler (4.5.1/n/a). **1 or 1.7%** of the sample travel reimbursements **did receive reimbursement for such sales tax.** This stipulation has been removed from the newer policy, but payment of such was not in line with policy at the time.