

AUDIT REPORT

A Performance Audit of Salt Lake County Contracts and Procurement

MARCH 2026



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AUDITOR'S LETTER

March 26, 2026

It is a pleasure to share with you the results of our performance audit of the Salt Lake County Contracts and Procurement Request for Proposal (RFP) process. This audit covered the period from January 1, 2023, to July 31, 2024. Our objectives were to determine whether RFP practices complied with State and County policies, statutes, and ordinances, and whether they supported fair, transparent, and impartial procurement. We also assessed related internal controls over vendor communication, scoring, documentation, and contract execution.

The audit identified several opportunities to strengthen procurement integrity and transparency. Specifically, improvements can be made in the areas of:

- Reducing the risk of actual or perceived bias in selection committee composition and scoring.
- Enhancing Contracts and Procurement involvement in third-party cooperative procurements.
- Improving consistency and accuracy of vendor communication and proposal scoring.
- Strengthening governance, standardizing processes, and improving documentation.
- Strengthening contract integrity.

Before this report was finalized, we shared the draft with Contracts and Procurement and held an Agreement to Facts (ATF) meeting. We value that step in the process. It gives department staff and leadership a dedicated opportunity to ask questions, seek clarification on our findings and recommendations, and raise any factual concerns before the report is complete. Following the ATF meeting, our office remained available for an additional week to address any further questions, comments, or concerns. We believe this kind of open dialogue leads to better outcomes for everyone involved.

The report includes five findings and a total of 17 recommendations. Contracts and Procurement agreed with the underlying findings and 13 of the 17 recommendations, reflecting meaningful alignment with the report's conclusions. They had already implemented one agreed-to recommendation prior to issuance. They disagreed, however, with three recommendations related to segregation of duties and ensuring District Attorney review and approval of contracts prior to vendor signature. These are controls we consider critical to maintaining appropriate oversight and protecting the County's legal and financial interests. One recommendation regarding automation of RFP workflows did not receive a response, with the department indicating they did not fully understand it.

Without full implementation of these recommendations, the County faces an increased risk of inadequate oversight in the procurement process, which could lead to errors, noncompliance with County policies and ordinances, and potential fraud, waste, or abuse. In particular, the absence of appropriate segregation of duties and required legal review prior to contract execution could result in the County entering into agreements that do not fully protect its legal and financial interests.

Our office will conduct a follow-up review no earlier than six months after issuance of this report to assess the status and effectiveness of corrective actions.

This audit was authorized under Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties." We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Thank you to the staff of Contracts and Procurement for their cooperation throughout this process. Please refer to the enclosed report for the full details of our findings and recommendations. If you have any questions, do not hesitate to reach out to me directly at 385-468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is written in a cursive, flowing style.

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

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**A Performance
Audit of Salt Lake
County Contracts and
Procurement**

March 2026

Objectives

The audit reviewed countywide procurement practices for purchases exceeding the small cost threshold, including RFPs, eRFPs, and third-party cooperative procurements. The objective was to determine whether these practices complied with State and County policies, statutes, and ordinances, and whether they supported fair, transparent, and impartial procurement. The audit also assessed related internal controls in vendor communication, scoring, documentation, and contract execution.

The audit scope covered procurement activity from January 1, 2023, through July 31, 2024.

REPORT HIGHLIGHTS

Opportunities to Reduce the Risk of Actual or Perceived Bias in Selection Committee and Scoring

We identified opportunities to strengthen conflict of interest management, documentation, and oversight within the County's RFP selection process. While Contracts and Procurement has established practices in place, opportunities exist to further formalize procedures for assessing unrestricted conflicts of interest, consistently documenting and retaining conflict of interest reviews, and ensuring timely completion of required COI forms.

In addition, documentation related to committee attendance, scoring, and proposer interviews was not always complete, and independent checks to confirm scoring accuracy were not consistently performed. Enhancing these processes would improve transparency and consistency and help further reduce the risk of actual or perceived bias in vendor evaluations, as well as mitigate the potential for procurement protests or legal challenges.

Opportunities to Enhance Contracts and Procurement's Involvement in Third-Party Cooperative Procurements

As permitted by Salt Lake County Ordinance, the County may engage third-party consultants to assist with the development and execution of certain complex procurements. However, Contracts and Procurement staff do not track, review, or document these procurements using a formal process. Limited involvement by Contracts and Procurement in key stages of a third-party RFP, combined with inconsistent record retention and unclear oversight expectations, reduces transparency and may result in less vendor competition. Management should establish formal policies and standardized procedures for review, documentation, and oversight to help align third-party procurements with County practices and support accountability.



Finding Risk Classifications

Classification	Description	Action
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">High Risk</p>	<p>High Risk Findings indicate significant weaknesses in controls and compliance:</p> <ul style="list-style-type: none"> • Essential controls are either missing OR are in place but fail to adequately address critical risks. • Procedures are either not followed consistently OR are completely missing. • Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent. • Controls may not be in operation OR may not have been implemented. • Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices is common, resulting in inadequate risk management. 	<p style="text-align: center;">Urgent Corrective Actions are Necessary</p>
<p style="text-align: center; color: black; font-weight: bold; font-size: 1.2em;">Medium Risk</p>	<p>Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:</p> <ul style="list-style-type: none"> • Controls are partially in place but may not fully address all aspects of key risks. • Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated. • Controls might not be operating consistently and/or effectively or may not have been fully implemented. • Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices has occurred. • Risks are not being effectively managed, which could result in failure to meet organization objectives or could lead to a less effective risk management framework. 	<p style="text-align: center;">Promptly Implement Recommendations</p>
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">Low Risk</p>	<p>Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:</p> <ul style="list-style-type: none"> • Controls are effectively addressing key risks but may need minor improvements. • Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates. • Controls are generally operating effectively with minor inconsistencies. • Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, organization policies, and/or best practices may exist. • Risks are generally well-managed, with minimal areas for improvement identified during testing. 	<p style="text-align: center;">Implement Minor Improvements and Proactive Enhancements</p>

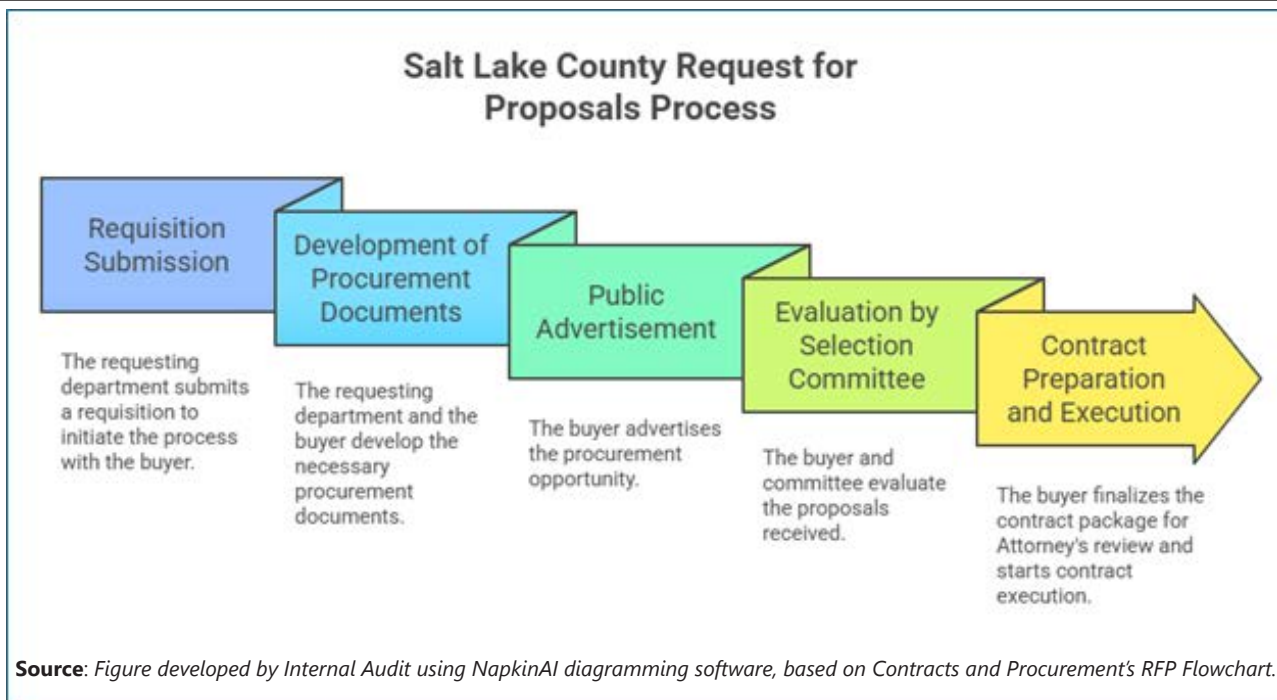
BACKGROUND

The Salt Lake County Auditor’s Office Audit Services Division completed a limited scope performance audit of the Salt Lake County Contracts and Procurement (Contracts and Procurement) Department’s procurements for the period of January 1, 2023, to July 31, 2024.

In public procurement, various methods are used to obtain goods and services. When traditional competitive bidding is not practical, a Request for Proposal (RFP) may be used.¹ RFPs allow for discussion with proposers and give evaluators flexibility to select the proposal considered most advantageous, not just the lowest bid. For procurements under \$50,000, an Expedited RFP (eRFP) process can streamline the timeline while maintaining competitive and transparent practices. During the audit period, Contracts and Procurement processed 103 RFPs and 13 eRFPs.

The procurement process typically begins when a department submits a requisition in the County’s financial system. Contracts and Procurement works with the agency to prepare procurement documents, then advertises the opportunity, oversees proposal evaluation by a selection committee, and concludes with the preparation and execution of a contract.

Figure 1: Salt Lake County Request for Proposals Process. This figure illustrates Salt Lake County Contracts and Procurement’s RFP and eRFP process, from solicitation method selection through contract execution.



¹ Salt Lake County Countywide Policy 7030: Division of Contracts and Procurement Request for Proposals (RFP)

OBJECTIVES AND SCOPE

The audit reviewed countywide procurement practices for purchases exceeding the small cost threshold, including RFPs, eRFPs, and third-party cooperative procurements. The objective was to determine whether these practices complied with State and County policies, statutes, and ordinances, and whether they supported fair, transparent, and impartial procurement. The audit also assessed related internal controls in vendor communication, scoring, documentation, and contract execution.

The audit scope covered procurement activity from January 1, 2023, through July 31, 2024.

AUDIT CRITERIA

Salt Lake County Ordinance, Title 3: Revenue and Finance, Chapter 3.20 outlines the requirements for competitive procurement, and specifies any exceptions.

Salt Lake County Ordinance, Title 3: Revenue and Finance, Chapter 3.22 sets forth procedures for the Request for Proposals (RFP) process, including how RFPs are prepared, reviewed, and awarded.

Salt Lake County Ordinance, Title 3: Revenue and Finance, Chapter 3.24 describes the County's policy to award preference points to vendors demonstrating responsible business practices, such as providing employee health care or hiring veterans.

Salt Lake County Ordinance, Title 3: Revenue and Finance, Chapter 3.28 establishes the formal expectations for the County to enter into a contract when acquiring labor or services, materials, equipment, supplies or other personal or real property, whether by purchase or lease.

Salt Lake County Countywide Policy 7030: Division of Contracts and Procurement Request for Proposals (RFP) establishes policies and procedures for RFPs and eRFPs authorized by County ordinances and provides for a uniform and consistent format to be used for RFP and eRFPs.

Government Accountability Office (GAO) Standards for Internal Control in the Federal Government (Green Book), 2025 revision, provides criteria for designing and operating an effective internal control system, organized by components and principles essential to accountability and performance.

NIGP: Center for the Advancement of Resources and Excellence, "CARE Global Best Practices, Request for Proposals (RFP)"² provides guidance to clarify concepts and identify elements favorable to achieving a successful outcome using the RFP and eRFP process.

Salt Lake County Countywide Policy 1400-1: Information Technology Security: Acceptable Use Policy establishes agency management's responsibility for granting users' access to County IT resources and systems, limited to that which is required to do their work.

Salt Lake County Purchasing Resource Guide developed and published by Contracts and Procurement provides county agencies with guidance on required procurement methods, roles and responsibilities, and compliance with applicable ordinances and policies to promote fair, competitive, and well-documented purchasing practices.

Salt Lake County Purchasing Contract Process Flowchart developed and published by Contracts and Procurement outlines the required roles, approvals, and sequential steps for developing, reviewing, executing, and recording County contracts to ensure proper authorization, documentation, and system recording (See Appendix A).

METHODOLOGY

We used several methodologies to gather and analyze information related to our audit objectives. The methodologies included but were not limited to:

- Meeting with Contracts and Procurement staff to gain an understanding of procurement procedures, internal controls, and oversight practices.
- Selecting and reviewing a judgmental sample of RFPs and eRFPs that were awarded, in progress, or on hold during the audit period. We used judgmental sampling to focus on areas of highest risk. Because judgmental sampling is non-statistical, results cannot be projected to the full population.
- Examining procurement records from the County's financial system, Contracts and Procurement shared drives, and the Utah Public Procurement Place (U3P) website.
- Reviewing relevant Utah State statutes, County ordinances, Countywide Policies, and recognized procurement best practices (including NIGP guidance).
- Assessing internal controls related to vendor notification, proposal evaluation, documentation, segregation of duties, and contract execution.

We considered the risk of fraud, waste, and abuse throughout the audit. We did not identify indicators requiring additional audit procedures. We did not identify any scope limitations that restricted our work.

² Under the articles of incorporation for the organization, NIGP stands for the National Institute for Governmental Purchasing. As of January 2026, the organization's website identifies the organization as "NIGP: The Institute for Public Procurement." The Center for the Advancement of Research and Excellence (CARE), is a research function under NIGP.

CONCLUSIONS

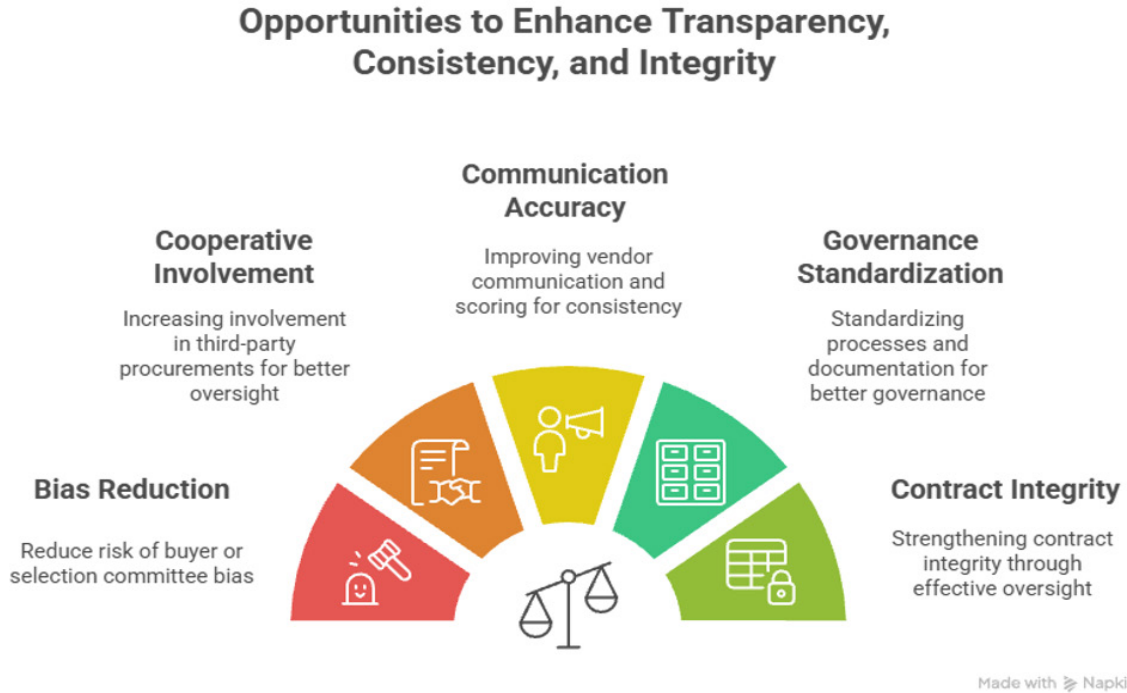
We identified opportunities to enhance procurement integrity and transparency throughout the procurement process. These conclusions address our audit objective to assess whether RFP and eRFP procurements were carried out in accordance with County ordinance and policy, Contracts and Procurement published procedures and guides, internal control standards, and procurement best practices. Specifically, improvements can be made by:

1. Reducing the risk of actual or perceived bias in selection committee and scoring.
2. Enhancing Contracts and Procurement involvement in third-party cooperative procurements.
3. Improving consistency and accuracy of vendor communication and proposal scoring.
4. Strengthening governance, standardizing processes, and improving documentation.
5. Strengthening contract integrity.

No instances of fraud were identified; however, some of the weaknesses observed could create opportunities for fraud, waste, or abuse if left unaddressed. We encourage Contracts and Procurement management to enhance record keeping, implement secondary reviews, ensure proper segregation of duties, and adopt procedures to reduce potential bias and strengthen accountability.

We appreciate the cooperation and transparency of Contracts and Procurement staff, which supports Salt Lake County's goal of maintaining a fair, transparent, and competitive procurement process.

Figure 2: Opportunities to Enhance Transparency, Consistency, and Integrity in Procurement. This figure summarizes audit-identified gaps and opportunities to enhance transparency, consistency, and integrity across the procurement process.



Source: Figure developed by Internal Audit using NapkinAI diagramming software, summarizing the noted findings within this report.

FINDING 1 AND RECOMMENDATIONS

Opportunities to Reduce the Risk of Actual or Perceived Bias in Selection Committee and Scoring

Risk Ranking: **High Risk Finding**

Gaps in conflict of interest review procedures, committee participation, and documentation increase the risk that vendor evaluations may not appear fully fair or transparent.

During a Request for Proposal (RFP) process, a selection committee evaluates vendor submissions and recommends an award based on established criteria such as cost, qualifications, and technical approach. An RFP is a competitive procurement method used when price is not the sole determining factor; it allows evaluators to consider a vendor's experience, expertise, and overall value. The requesting agency provides Contracts and Procurement with a list of potential selection committee members, and Contracts and Procurement forms the final committee to promote fair, objective, and transparent evaluations of vendor proposals. These committees typically include individuals with relevant subject matter expertise, agency stakeholders, and representative(s) from other County agencies.³

Strengthening controls over conflict of interest management, selection committee participation, and related documentation would enhance the County's ability to demonstrate that vendor evaluations are conducted in a fair and impartial manner. Clear and consistent practices in these areas support transparency and accountability, and help reduce the risk of misunderstandings, procurement protests, legal challenges, or actual or perceived bias in contract awards.

In practice, Contracts and Procurement relied on buyer judgment in the absence of documented criteria, clearly defined review steps, or consistent independent oversight related to conflict of interest screening and selection committee participation. Establishing clearer guidance and review expectations could help promote consistency, support staff decision-making, and strengthen overall oversight.

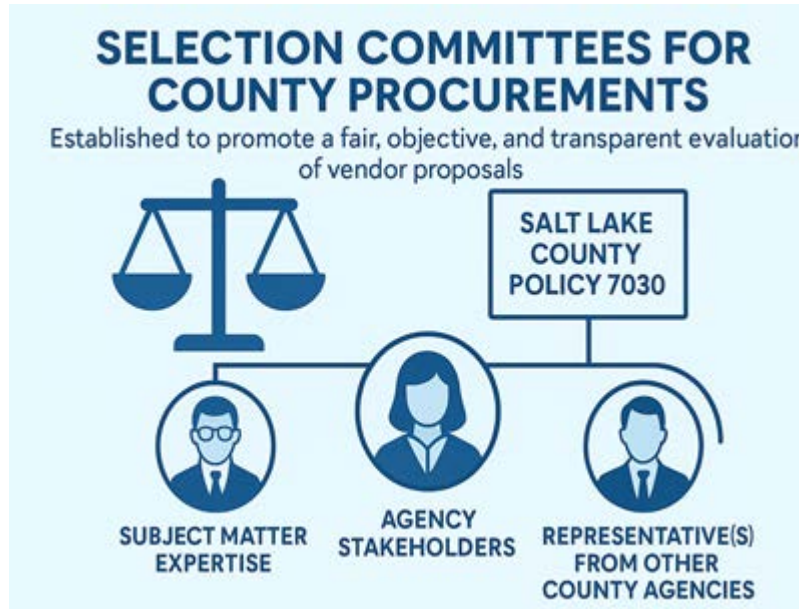
No Documented Evaluation of Unrestricted Conflicts of Interest

Selection committee members submit a completed Conflict of Interest disclosure form (COI form)⁴, and the assigned buyer reviews each form. If the buyer determines that a conflict could influence decision making, the selection committee member leaves the selection committee or recuses themselves from scoring the applicable vendor's proposal.

³ Salt Lake County, *Contracts and Procurement, Request for Proposals, Selection Committee Member Handbook, Section II Evaluation Guidelines, Principle #2, The Selection Committee make-up and their responsibilities*

⁴ Salt Lake County Countywide Policy 7030: *Division of Contracts and Procurement Request for Proposals (RFP), Part 5.0 Selection Committee, Section 5.2 Conflict of Interest Statement*

Figure 3: Selection Committees for County Procurements. This figure illustrates the structure and purpose of selection committees for procurements in Salt Lake County.



Source: Image created by Audit staff using ChatGPT.

The County defines two categories of conflicts of interest:

- Restricted - financial interests of the member or household.
- Unrestricted - political, family, social, or other personal relationships.

According to Contracts and Procurement management, evaluators are directed to treat unrestricted conflicts like restricted conflicts if they could influence decision-making.

We found that buyers, who facilitate RFPs, had broad discretion with limited management oversight. Buyers did not consistently retain documentation of COI reviews they performed. Contracts and Procurement also had no formal procedure or defined criteria for assessing unrestricted conflicts of interest.

Of the 57 projects we reviewed, 14 projects were not applicable:

- 10 projects were excluded because they did not progress to the stage requiring a conflict of interest review.
- One was a courtesy posting for Magna Township that did not require a Salt Lake County selection committee.
- Three lacked a selection committee or lacked documentation identifying committee members.

The remaining 43 applicable projects were included in our conflict of interest analysis:

- 42 of 43 (98%) projects had selection committee members with no discernible affiliations that created, or appeared to create, a conflict of interest.
- One of 43 (2%) projects was canceled by the Salt Lake County Mayor before award, after learning that a committee member with a disclosed unrestricted conflict participated in scoring. The cancellation occurred after an external source reported this conflict to the Salt Lake County District Attorney’s Office and the County Auditor’s Office Fraud Hotline.

Untimely or Missing COI Forms

We found that selection committee members did not always complete COI forms or did not complete them in a timely manner. County policy requires potential committee members to submit a signed COI form before evaluating proposals.⁵

We reviewed 57 projects. Ten projects did not reach the conflict of interest stage, one was a courtesy posting for Magna Township that did not require a Salt Lake County selection committee, and one is referenced separately in the report due to missing documentation. Results of the remaining 45 projects are detailed in Table 1 and 2 below.

Table 1. Conflict of Interest Form Completion. *This table summarizes the 45 projects reviewed for COI form completion. Of the 45 projects, 36 (80%) had a completed COI form on file for each selection committee member. Nine of 45 (20%) projects did not have a COI form on file for all selection committee members.*

Review noted	Projects	Percentage
COI form on file for each committee member	36 of 45	80%
Missing COI form(s) for some members	9 of 45	20%

⁵ Salt Lake County Countywide Policy 7030: Division of Contracts and Procurement Request for Proposals (RFP), Part 5.0 Selection Committee, Section 5.2 Conflict of Interest Statement

Table 2. Conflict of Interest Form Timeliness. This table summarizes the 45 projects reviewed for timely completion of COI forms. Of the 45 projects, 22 (49%) had COI forms signed and dated before the award notification date or project closure. The remaining 23 (51%) had COI forms signed on the same day as the committee meeting or award, had no COI forms on file, or had COI forms signed after the award was made.

Review noted	Projects	Percentage
Forms signed and dated before award notification or closure of the project.	22 of 45	49%
Forms signed on same day as committee meeting/award	13 of 45	29%
No COI forms on file	9 of 45	20%
Forms signed after award	1 of 45	2%

Selection Committee Diversity and Participation Gaps

Contracts and Procurement does not have a written policy requiring a minimum number of evaluators or cross agency representation. However, its committee guidelines recommend that selection committees include five to seven members (three for eRFPs)⁶ with subject matter expertise and at least one representative from another agency to promote objectivity and diversity.⁷

We reviewed 57 projects for selection committee member size and diversity. Ten projects were not applicable due to the procurement not having been completed. Out of the remaining 47 projects:

- 37 out of 47 (79%) projects had selection committees with three to seven members with at least one member from outside the agency
- Six out of 47 (13%) selection committees lacked cross agency participation.
- Two out of 47 (4%) projects had incomplete documentation preventing an assessment of selection committee membership.
- One out of 47 (2%) projects selection committee consisted of a single evaluator, rather than two to three members required by an eRFP.
- One out of 47 (2%) projects selection committee consisted of two to three members, as required for an eRFP.

⁶ Salt Lake County Contracts and Procurement, Expedited RFP process: Step 2

⁷ Salt Lake County, Contracts and Procurement, Request for Proposals, Selection Committee Member Handbook, Section II Eval-uation Guidelines, Principle #2, The Selection Committee make-up and their responsibilities

The RFP Selection Committee Member Handbook emphasizes that full participation throughout the evaluation period is essential to maintaining the quality and integrity of the process. Committee members are expected to review and score all proposals and attend committee meetings. However, Contracts and Procurement management indicated that attendance at scoring meetings was not required for a member's scores to be accepted. As a result, attendance was effectively treated as optional in practice.

We reviewed 23 of the 57 projects in our sample and halted further testing after determining that documentation was consistently missing and management indicated they do not track meeting attendance or require meeting documentation. For these 23 projects:

- 10 (43%) did not reach the conflict of interest review stage.
- For the remaining 13 projects, buyers did not retain meeting documentation for nine (69%) projects, and none of the thirteen projects had attendance records.

Documentation Gaps in Scoring and Evaluation

County policy requires adequate documentation to record events.⁸ For selection committees, documentation demonstrates fairness, supports oversight, protects against legal challenges, and preserves institutional knowledge. Without complete records, the County cannot prove that evaluations were conducted fairly or defend its decisions if challenged.

Each committee member completes a scoring sheet to rank proposals, and the buyer enters these scores into a master project workbook. During the scoring meeting(s), members may verbally request changes to their scores, and the buyer then updates the master project workbook. Buyers also calculate pricing scores and share results verbally with the committee. However, no one independently verifies the buyer's data entry of scores or pricing calculations to confirm they are accurate and complete.

We reviewed 57 projects: 13 did not reach the scoring stage or the scoring stage was not applicable, such as pass through grant partners or courtesy posting. Among the remaining 44 projects, documentation gaps were noted.

Master project workbooks

- 43 of 44 (98%) projects had a master project workbook.
- One of 44 (2%) projects did not have a master project workbook.

Scoring sheets

- 39 of 44 (89%) projects had retained scoring sheets.
- Five of 44 (11%) projects did not have scoring sheets available.

⁸ Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Section 8.3 Internal Control Policy

Documentation Gaps in Selection Committee Activities

As part of the evaluation process, selection committees may conduct proposer interviews to clarify vendor qualifications, address questions, or compare proposals more directly. Because these interviews can influence scoring and award decisions, committees should clearly document both the reasons for holding them and the results.

We identified inconsistencies in how buyers documented required selection steps. We reviewed 23 projects (see Selection Committee Diversity and Participation Gaps above). Of these, 17 projects did not advance to the selection committee stage or did not include interviews. For the remaining six projects, documentation related to proposer interviews was inconsistent:

- Three of the six projects retained documentation of proposer interviews.
- Three of the six projects did not retain documentation of proposer interviews.
 - For two of these projects, there was insufficient information to determine whether interviews were planned or conducted.
 - For one project, documentation indicated that interviews were planned; however, no interview documentation was retained.

Contracts and Procurement lacked formal written procedures for evaluating unrestricted conflicts, did not enforce timely submission of COI forms, and did not require retention of attendance, scoring, and interview documentation. In addition, Contracts and Procurement management allowed buyers significant autonomy to manage RFPs and there was no independent oversight to verify the completeness and accuracy of buyer-maintained records.

We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:

- COI forms are completed and submitted before proposal materials are shared with committee members.
- Clear criteria are established and documented for evaluating both restricted and unrestricted conflicts of interest.
- All disclosures, evaluations, and decisions are documented, retained, and independently verified for completeness and accuracy.
- Compliance with COI form timeliness and review requirements is monitored through periodic management oversight.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 42 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management establish and implement written policies and procedures regarding selection committees requiring that:

- Selection committees include a minimum number of members with subject matter knowledge and, whenever possible, representation from at least one other agency.
- Any exceptions (e.g., expedited procurements) are documented with justification and approval.
- Committee members attend all required meetings, evaluations, and interviews, and their attendance is formally documented and retained in procurement files.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 42 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:

- All evaluation materials, including scoring sheets, master project workbooks, proposer interview notes, and related communications are consistently fully documented and retained in procurement files.
- Update records retention schedules to explicitly include procurement evaluation materials such as scoring sheets, committee attendance records, and interview documentation.
- The purpose and outcomes of proposer interviews are documented whenever interviews occur.
- A standardized documentation checklist is used to promote consistency across projects.
- Buyer-entered scores and pricing calculations are subject to independent review to ensure accuracy and completeness.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 43 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management:

- Provide regular training to buyers and selection committee members on conflict of interest requirements, documentation standards, and participation expectations.
- Conduct periodic independent management reviews of procurement files to confirm compliance with conflict of interest, documentation, and participation requirements.
- Establish a process for corrective action or follow-up when issues are identified, to reinforce accountability.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 44 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

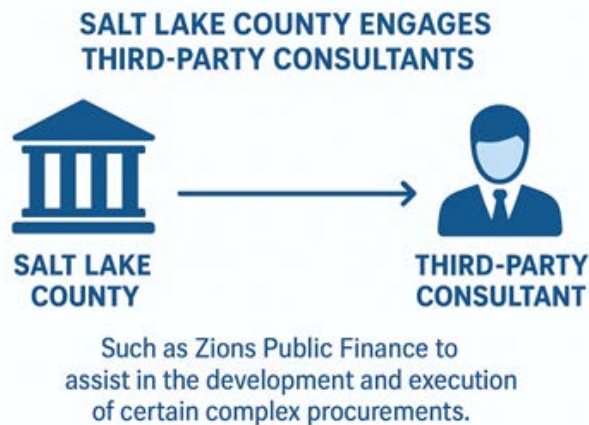
Opportunities to Enhance Contracts and Procurement’s Involvement in Third-Party Cooperative Procurements

Risk Ranking: **High Risk Finding**

The County currently does not have formal policies for oversight, documentation, and record retention in third-party procurements which limits transparency and consistency in line with County procurement policy.

Salt Lake County engages third-party consultants, such as Zions Public Finance, to assist with the development and execution of certain complex procurements, including the selection of underwriters for bond issuances, as permitted by Salt Lake County Ordinance.⁹ During the audit, we identified one RFP that had been managed by a third-party consultant. Contracts and Procurement did not have a process to identify or track third-party RFPs and may not have been aware of other similar procurements. Because no tracking mechanism exists, we cannot determine whether this was an isolated instance or part of a broader pattern.

Figure 4: Third-Party Consultants. This figure illustrates how Salt Lake County may engage third-party consultants to help manage complex procurements, such as selecting underwriters for bond issuances.



Source: Image created by Audit staff using ChatGPT

For the RFP reviewed, Contracts and Procurement had little to no involvement in drafting, advertising, or circulating the solicitation. Additionally, the terms of the contract did not include requirements that Zions Public Finance adhere to County purchasing policies and procedures.

⁹ Salt Lake County Ordinances Title 3 – Revenue and Finance, Chapter 3.20 Purchasing Procedures, Section 3.20.030 Procurements not requiring competitive procurement, Sections A.1 and A.6.c

Limited visibility into third party assisted procurements reduces transparency and increases the risk of gaps in competition or fairness. Inconsistent document retention and unclear access to records further limits oversight and auditability. Additionally, the lack of Salt Lake County buyer involvement in key RFP stages elevates the risk of misalignment with County procurement practices and procedures. County purchasing policies and procedures are designed to promote fair, objective, and transparent procurement. By not requiring the third-party consultant to follow County policy, there is an increased risk that procurement processes may not fully align with County expectations for consistency, documentation, and transparency.

We found that the third party issued the draft RFP without Contracts and Procurement's prior review or approval. Management learned of it after issuance, through the Deputy Mayor of Finance and Administration.

The third party also distributed the RFP using its own underwriter contact list, which Contracts and Procurement had not reviewed. Additionally, the RFP was not advertised on a public procurement platform, such as the Utah Public Procurement Place (U3P), Salt Lake County's official platform for advertising solicitations and ensuring equitable vendor access. Bypassing public advertisement may have limited the pool of potential bidders and reduced competition. The Contracts and Procurement Division Director explained that third parties may draft solicitations, circulate them, and even serve as voting members of selection committees.

The County had no standard expectations for what records third parties must provide regarding their procurement efforts, and access to documentation depended on individual contract terms. Contracts and Procurement stored some related documents on internal drives but did not maintain a formal repository comparable to U3P or the County's financial system, MyFin.

Although existing contracts authorize third-party support, they lack guardrails to ensure appropriate County Contracts and Procurement oversight. The County does not have a formal policy or documented procedure defining the extent and manner of County involvement in third-party cooperative procurements.

We recommend that Contracts and Procurement management establish and implement formal, written policy and procedures to strengthen oversight and uphold integrity in third-party cooperative procurements by:

- Defining and standardizing County expectations for involvement in the vendor selection process, including oversight of distribution lists, committee composition, and scoring methodologies.
- Creating a centralized tracking process for all third party assisted procurements to ensure visibility, oversight, and auditability.
- Establishing requirements for documentation retention and audit access in all contracts involving external procurement agents.
- Expanding the use of public procurement advertisements or document the rationale when alternate platforms are used for advertisement and vendor engagement.
- Including standard audit rights language in RFPs, contracts, and cooperative procurement agreements, especially those involving County funds or decision-making authority.
- Developing criteria outlining when third party procurement support is appropriate based on complexity, expertise, or resource needs.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 45 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contract and Procurement management work with the District Attorney's office to update contract language for third-party procurements to require that:

- Third parties provide written notification to Contracts and Procurement prior to initiating any procurement activity, including drafting, advertising, or distributing solicitations.
- Contracts and Procurement review and provide documented approval of any third-party drafted RFPs or solicitations prior to advertising.
- Third parties must comply with any applicable County purchasing policies and procedures.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 45 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

Opportunities to Improve Consistency and Accuracy of Vendor Communication and Proposal Scoring

Risk Ranking: **Medium Risk Finding**

Contracts and Procurement did not consistently document or retain key records related to procurement activities. Inconsistent tracking, scoring, and vendor communication, combined with a lack of independent reviews limit transparency and increase the risk of clerical errors or lost documentation.

Salt Lake County Policy 7030 requires procurement using RFPs and eRFPs to follow a uniform and consistent format.¹⁰ This requirement aligns with industry best practices established by NIGP: The Institute for Public Procurement, a nationally recognized authority on public procurement standards.

NIGP underscores the importance of maintaining clear records, effective communication, and proper segregation of duties throughout the procurement process.¹¹ Best practices include a standardized RFP and eRFP request process, complete and accurate use of proposal tracking and evaluation tools, consistent and complete vendor communication, and secondary reviews to ensure accuracy, separation of duties, and documentation.

Buyers did not consistently document or perform key steps, such as documenting vendor communication and posting vendor notifications. This inconsistency increases the risk of confusion, reduced competition, and perceptions of bias.

Further, Contracts and Procurement lacked independent review and approval of procurement documentation to confirm accuracy and completeness of expected and required procedures.

Without independent review, buyers may introduce scoring errors, bias, and inconsistent vendor evaluations. These weaknesses can result in the wrong vendor being selected, vendor protests or legal challenges, reduced transparency, and damage to the County's reputation.

These gaps occurred across three stages of the vendor experience, initial notification, communication during the solicitation, and documenting award outcomes, resulting in confusion, unequal access to information, and uneven scoring across projects. These issues stemmed from the lack of standardized expectations, tracking tools, and secondary review requirements.

¹⁰ Salt Lake County Countywide Policy 7030: Division of Contracts & Procurement Request for Proposals (RFP), Purpose.

¹¹ NIGP: The Institute for Public Procurement, "Public Procurement Practice", Section 2: Process, Element 2.1: Executing the RFP Process

Inconsistent Vendor Communication

Responding to Vendor Questions

Buyers did not always answer vendor questions or did not provide answers timely. Vendors may submit questions about an RFP or eRFP through U3P or directly by email, and management set a goal to respond within two business days. Buyers did not consistently meet this expectation. These delays created uncertainty among proposers and increased the likelihood vendors would disengage from the solicitation process.

Of the 57 projects reviewed, 21 had no vendor questions. For the remaining 36 projects:

- 33 of 36 (92%) had no unanswered questions.
 - 22 of the 33 (67%) received timely responses, our test allowed for up to three business days.
 - 11 of the 33 (33%) had responses delayed up to 16 business days.
- Three of 36 (8%) had vendor questions on U3P that were never answered.

Updating Vendors Using U3P

Buyers were inconsistent in updating U3P to show when solicitations closed, proposals were received, and vendors were awarded. Maintaining consistent updates in U3P—rather than relying on emails or other informal methods—is important to ensure transparency, maintain a complete audit trail, and provide accurate, real-time information to both vendors and County staff.

After the proposal submission deadline, buyers disclose in U3P a list of proposals received. Of the 57 projects reviewed, 10 did not reach the proposal stage. For the remaining 47 projects:

- 23 of 47 (49%) did not have the proposals received update.
- 19 of 47 (40%) had the proposals received entered within one business day of the submission deadline.
- Five of 47 (11%) had the proposals received entered two to eight business days after the submission deadline.

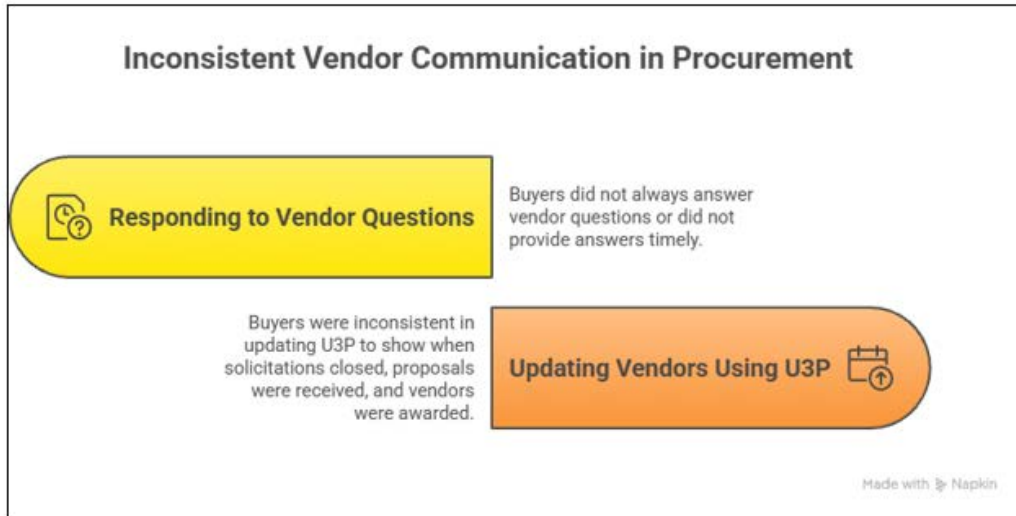
Once a vendor has been selected, buyers update the project's U3P status using the "award notifications" feature. Of the 57 projects reviewed, 13 did not reach the award stage, one was a courtesy posting for Magna Township, and two proposals were not made using U3P. For the remaining 41:

- 31 of 41 (76%) had the "award notifications" feature updated within the tested three business days of the award decision.

- 10 (24%) were not updated.

Additionally, we observed that buyers created, published, and awarded RFPs and eRFPs within U3P without independent review or approval, demonstrating a lack of oversight at the execution stage of the procurement process and poor segregation of duties.

Figure 5: Inconsistent Vendor Communication. *This figure illustrates how inconsistent vendor communication create risks to fairness, transparency, and accountability in the procurement process.*



Source: Created by Internal Audit Staff using NapkinAI diagramming software.

Inconsistent Tracking and Scoring

Contracts and Procurement buyers use master project workbooks to track evaluation criteria and vendor scoring. These workbooks also include preference points, which may be awarded under County Ordinance for factors such as veteran hiring.¹² However, Management did not independently review or formally approve master project workbooks to ensure they are accurate and complete.

We noted the following errors and omissions when reviewing master project workbooks and supporting documentation.

Pricing Evaluations

Of the 57 projects we reviewed, seven did not include a pricing criteria component, 11 did not reach the evaluation stage or were not applicable (such as pass through grants), and three were missing master project workbooks. This left 36 projects with pricing evaluations available for review.

¹² Salt Lake County Ordinances Title 3 – Revenue and Finance, Chapter 3.24 Preference System in Procurement of Goods and Services.

For the remaining 36:

- 30 of 36 (83%) master project workbooks had final scores that recalculated correctly based on RFP or eRFP criteria.
- Four of 36 (11%) projects were eRFPs and were appropriately scored and documented by the requesting agency.
- One of 36 (3%) master project workbooks contained an error. Pricing scores did not match recalculated results.
- One of 36 (3%) master project workbooks was incomplete and was missing key tabs (pricing, committee scoring, and rank). Therefore, we were unable to recalculate and confirm whether pricing scores were accurate.

Preference Points Awarded

Of the 57 projects we reviewed, 15 had no proposers who requested preference points, 11 did not reach the evaluation stage, and three were missing a master project workbook. This left 28 projects where preference point calculations applied.

For the remaining 28:

- 15 of 28 (53%) projects had preference points supported by documentation.
- 12 of 28 (43%) projects were awarded preference points without supporting documentation.
- One of 28 (4%) projects did not include preference points for which a vendor was eligible.

Figure 6: Master Project Workbook Inconsistencies. *This figure highlights how a secondary review process could have prevented errors or omissions in the master project workbooks.*



Source: Created by Internal Audit Staff using NapkinAI diagramming software.

Contracts and Procurement management allows buyers significant autonomy to manage RFPs without internal review. Buyers do not consistently follow best practices procedures for vendor communication, documentation, and U3P updates due to limited oversight, decentralized record storage, reliance on requesting agencies for responses, and staff turnover (e.g., a buyer's retirement).

Contracts and Procurement management have been working with the County Office of Data and Innovation (ODI) on implementing technology that would load committee scores directly into the workbook, eliminating the need for manual entry. Leadership has not yet implemented this automation or established independent review, approval, or standardized reconciliation procedures that would strengthen oversight and reduce clerical errors.

3.1

RECOMMENDATION

Implement Secondary Review Controls

We recommend that Contracts and Procurement management establish documented formal secondary review procedures for RFP and eRFP processes, including secondary review of pricing formulas, scoring logic, and master project workbooks prior to award.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 46 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

3.2

RECOMMENDATION

Standardized Procedures for Documentation and Retention of Vendor Communications

We recommend that Contracts and Procurement management develop and enforce standardized procedures for vendor notification, question handling, and communication documentation. This includes establishing formal response timelines for vendor inquiries, mandatory use of U3P (or equivalent) communication tools, and required documentation retention protocols to ensure consistent and transparent vendor interactions.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 47 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

3.3

RECOMMENDATION

Strengthen Segregation of Duties

We recommend that Contracts and Procurement management establish clear policies to help ensure individuals do not participate in multiple phases of the same procurement process, including creating, publishing, and awarding RFPs and eRFPs in U3P without independent review or approval. Management should implement oversight mechanisms to identify and resolve potential segregation of duties issues in procurement activities.

AGENCY RESPONSE: Disagree with the recommendation.

IMPLEMENTATION DATE: N/A

SEE PAGE 48 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management consider implementing automated workflow systems that enforce procedural compliance and maintain complete documentation throughout all procurement phases.

AGENCY RESPONSE: We don't understand the recommendation.

IMPLEMENTATION DATE: N/A

SEE PAGE 48 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Opportunities to Strengthen Procurement Governance, Standardize Processes, and Improve Documentation

Risk Ranking: **Medium Risk Finding**

Salt Lake County's Division of Contracts and Procurement (Contracts and Procurement) aims to ensure procurement processes are competitive, fair, transparent, and compliant with County, State, and local requirements. Our review of 57 RFPs and eRFPs revealed gaps in governance, inconsistent standardization, and missing internal controls. These gaps increase the risk of errors, delays, and reduced accountability.

Conflicting governance, overlooked State contracts, and gaps in documentation increase procurement risks

Conflicting Governance and Outdated Countywide Policy

During the scope of the audit period, Countywide Policy 7030 required mayoral approval before contract negotiations.¹³

In practice, staff did not obtain Mayoral approval prior to contract negotiations. Instead, Contracts and Procurement submitted the awarded proposal, RFP, and relevant documents to the County Attorney's Office at the same time they notified the mayor of the award. This approach aligns with Salt Lake County ordinance, which requires the mayor or proper signing authority to execute the contract after the Attorney approves it as to form and the Agency Director or designee signs but did not align with County Policy.¹⁴

Subsequent to the audit period, an updated Countywide Policy 7030 was published in July 2025. The updated policy reflects the practice observed during the audit period and aligns with Salt Lake County ordinance, which requires the mayor or proper signing authority to execute the contract after the Attorney approves it as to form and the Agency Director or designee signs.

Gaps in Pre-Solicitation Procedures

Inconsistencies in pre-solicitation steps increased the risk of inefficient procurement, processing delays, and noncompliance with County policy. We found that Contracts and Procurement buyers:

- Did not consistently verify that the requesting agency had obtained Technology Advisory Board (TAB) approval before proceeding with

¹³ Salt Lake County Countywide Policy 7030: Division of Contracts & Procurement Request for Proposals (RFP), Section 11.0 Approval of Recommendation
¹⁴ Salt Lake County Ordinance Title 3 – Revenue and Finance, Chapter 3.28 Contract Processing and Payments, Section 3.28.020 Contracts management – Powers and duties, part C

technology-related solicitations, as required by County policy.¹⁵ This omission delayed one solicitation by nearly three months.

- Did not require a documented review of existing State contracts with requesting agencies before proceeding with solicitations. In one case, the County completed the RFP process only to later discover that a State contract was available. This practice undermines the goal of obtaining best value.¹⁶

Inconsistent Documentation and Retention

We found that Contracts and Procurement buyers did not consistently keep all procurement-related documentation and communications in a central location.¹⁷

Pre-Development Meetings

Buyers may meet with agencies when developing RFPs. However, they were not required to document the details of the meetings including dates, attendees, items discussed, or other notes.

Project Development Worksheets

Agencies did not consistently complete the worksheet designed to capture requirements, budget, contacts, and potential selection committee members and proposers. Of 57 projects, five never reached the request stage. Of the remaining 52:

- 43 of 52 (83%) had a completed project development worksheet or similar document on file.
- Nine of 52 (17%) did not have a project development worksheet on file.

Procurement Method Selection

Buyers were not required to document why a procurement method was chosen. From our sample of 57 projects, seven included multi-stage Request for Qualifications (RFQs) reviewed. One of the seven (14%) lacked documentation for the determination to use the two-stage process, which is more lengthy by nature.

Email Communications

Buyers did not always retain email exchanges with vendors, selection committee members, and agencies. Examples of missing communication were noted throughout the report.

¹⁵ Salt Lake County Countywide Policy 1400: Information Technology Policy and Standards, Section 3.0 Policy Statement

¹⁶ Salt Lake Purchasing Resource Guide, Page 13 "Tips for Writing Specifications"

¹⁷ The Institute for Public Procurement Resources Publication, "Public Procurement Practice", Section 2: Process, Element 2.1: Execut-ing the RFP Process

Contracts and Procurement had not finalized or published an updated countywide policy, nor developed detailed internal procedures to guide buyers through each procurement stage. Without clear, current guidance and standardized requirements, buyers rely on individual judgment and informal practices, which result in inconsistent documentation, incomplete pre-solicitation reviews, and gaps in record keeping. Limited management oversight and monitoring further exacerbate these inconsistencies.

Conflicting and outdated governance, inconsistent practices, and these documentation gaps increased operational and compliance risks, including:

- Canceled projects due to overlooked State cooperative contracts
- The risk of vendor protests or legal challenges
- Unauthorized contract approvals from unclear governance
- Reduced public confidence and vendor participation

Inconsistent documentation leaves the County vulnerable to protests, as Contracts and Procurement may be unable to demonstrate fair and transparent processes. Collectively, these issues may reduce confidence in the procurement process and discourage vendor participation due to perceived inconsistencies.

We recommend that Contracts and Procurement management develop and implement standardized internal procedures requiring:

- Agencies to complete the Project Development Worksheet for all new solicitations.
- Documentation of the reason each procurement method was selected, retained in the procurement file.
- Verification and documentation of available State contracts before proceeding with new solicitations.
- Verification and documentation of any required pre-approvals (e.g., Technology Advisory Board approvals).

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 49 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management implement ongoing monitoring to ensure compliance with County policy and internal procedures. This may include periodic reviews of solicitation files, verification of completed checklists, and documentation retention to ensure buyers consistently follow pre-solicitation and record keeping requirements.

Action Taken: Countywide Policy 7030 was Updated and Published

Countywide Policy 7030 was updated and published in July 2025. The new policy aligns with current practices and Salt Lake County ordinance, which requires the mayor or proper signing authority to execute the contract after the Attorney approves it as to form and the Agency Director or designee signs.

FINDING 5 AND RECOMMENDATIONS

Opportunities to Strengthen Contract Integrity

Risk Ranking: **Medium Risk Finding**

Contracts and Procurement is the official repository for all County contracts and purchase¹⁸ and is responsible for executing and maintaining them.¹⁹ Strong controls over contract access, documentation, and authorization are critical to ensuring compliance with County policy, protecting sensitive information, and maintaining the legal enforceability of agreements. Our audit found weaknesses in contract execution and documentation that increase the risk of errors, unauthorized access, and conflicts of interest.

Unnecessary or outdated access to SharePoint contract files and missing or undated contract signatures weaken contract integrity.

Access to Contracts in SharePoint

County IT security policies require that user access be limited to current job responsibilities and reviewed periodically to prevent inappropriate access.²⁰ Management did not ensure that SharePoint access permissions were consistently updated. Of 37 users with access:

- 33 of the 37 (89%) user accounts were appropriately restricted based on the user's job duties.
- One of the 37 (3%) user accounts was assigned to a member of IT that was no longer used and had since been deleted.
- Three of the 37 (8%) user accounts were previous employees of Contracts and Procurement that retained elevated permission but no longer worked in the department.

Missing or Undated Contract Signatures

County policy requires authorized officials to approve and fully execute contracts before they take effect.²¹ Out of the 57 projects selected for review, 44 were RFPs. Of those, 13 did not reach the contract development stage or were cancelled due to a vendor protest. One was a courtesy posting for Magna Township. Thirty projects resulted in a contract. We found that:

- 15 of 30 (50%) contracts included dated signatures from all required parties (Salt Lake County District Attorney's Office, agency director,

¹⁸ Salt Lake County Ordinances Title 3 – Revenue and Finance, Chapter 3.28 Contract Processing and Payments, Section 3.28.020 Contracts management – Powers and duties, Section A.

¹⁹ Salt Lake Countywide Policy 7030: Division of Contracts and Procurement Request for Proposals (RFP), Part 3.0 Approvals, Section 3.3.4

²⁰ Salt Lake Countywide Policy 1400-1: Information Technology Security: Acceptable Use Policy, Section 3.1.2 Access and Control

²¹ Salt Lake County Ordinances Title 3 – Revenue and Finance, Chapter 3.28 Contract Processing and Payments, Section 3.28.020 Contracts management – Powers and duties, Sections B-C

- vendor, and/or Contracts and Procurement Division Director).
- 14 of 30 (47%) contracts were missing signatures or signatures that were not dated.
- One of 30 (3%) contracts was signed by the vendor on June 6, 2024, before the District Attorney’s Office approved it on June 10, 2024.²²

Lack of Segregation of Duties

Best practices for procurement and internal controls recommend segregation of duties to ensure that no individual is responsible for multiple key phases of procurement and contract execution.²³ Of 30 contracts reviewed, 29 were signed by a mayor’s designee. In one case (3%), the designee served as a voting member of the selection committee and signed the final contract for that same procurement. Although the contract received additional department and legal approvals, the overlap between evaluation and execution roles may create the appearance of a conflict of interest and reduce transparency around separation of duties.

Figure 7: Contract Signature Deficiencies: *This figure illustrates how missing or undated signatures, premature vendor approvals, and conflicts of interest in contract execution undermine compliance, oversight, and enforceability.*



Source: Created by Internal Audit Staff using NapkinAI diagramming software

²² Salt Lake County Contracts and Procurement Contract Process Flowchart, Steps 2 and 3

²³ Government Accountability Office (GAO) Standards for Internal Control in the Federal Government (Green Book), 2025 revision Principles 10.21 to 10.23 Segregation of Duties

Contracts and Procurement management did not consistently update processes to reflect changes in roles, responsibilities, and policy expectations. Staff did not promptly adjust SharePoint access when employees changed jobs or left the County.

Contract routing and signature practices varied, resulting in missing or undated approvals and inconsistent sequencing. Management explained that ordinance requires director or designee review but does not explicitly require a signature, and that internal discussions and revisions delayed District Attorney approval in one case where the vendor signed prematurely. Clarifying written procedures to reflect current expectations and routing requirements could help prevent future inconsistencies.

A formal check could have prevented a mayor's designee from serving on a selection committee while also signing the final contract. Management stated that her involvement on the selection committee had no bearing on her signing authority.

Collectively, these issues indicate inconsistent oversight across the contracting process rather than isolated errors. They reflect a lack of standardized controls rather than intentional noncompliance. Inappropriate access increases risk to confidential contract information, while missing, undated, or out-of-sequence signatures reduce enforceability and raise the risk of errors, omissions, or improper authorization. Strengthening controls in these areas will also reinforce transparency and public trust in the County's procurement processes.

We recommend that Contracts and Procurement management coordinate with IT and SharePoint administrators to:

- Remove SharePoint access for users who no longer require it.
- Implement a recurring (at least quarterly) review of SharePoint members, with results documented, to ensure access aligns with current job responsibilities.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: COMPLETE

SEE PAGE 50 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management strengthen controls over the finalization of contract documents to:

- Require all finalized contracts to include signatures from all required parties (District Attorney's Office, agency director, vendor, and/or Contracts and Procurement Division Director).
- Require all signatures to be dated.
- Ensure contracts are routed in proper order prior to uploading.
- Provide standardized training or procedural reminders to reinforce compliance with contract signature requirements.

AGENCY RESPONSE: Agree with the finding and will further consider ways to improve processes and procedures

IMPLEMENTATION DATE: By September 2026

SEE PAGE 50 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management implement or reinforce a documented review step in the contract approval process to confirm that authorized signatories (including Mayor's Designees) did not serve on the corresponding selection committee.

AGENCY RESPONSE: DISAGREE

IMPLEMENTATION DATE: N/A

SEE PAGE 51 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management reinforce the control that vendor signatures should only be obtained after the DA's final review and approval are documented. Staff involved in contract routing should be reminded of the required sequencing, and contracts should include a checklist or control step to prevent premature vendor execution.

AGENCY RESPONSE: DISAGREE

IMPLEMENTATION DATE: N/A

SEE PAGE 52 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Contracts and Procurement management implement a standardized final contract review process requiring:

- Verification that all referenced exhibits and attachments are included prior to uploading to SharePoint.
- Use of a final document checklist for completeness.
- Periodic (e.g., quarterly) spot checks by Contracts and Procurement management to verify compliance.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: COMPLETE

SEE PAGE 53 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 17 recommendations

Recommendation 1.1

We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:

- COI forms are completed and submitted before proposal materials are shared with committee members.
- Clear criteria are established and documented for evaluating both restricted and unrestricted conflicts of interest.
- All disclosures, evaluations, and decisions are documented, retained, and independently verified for completeness and accuracy.
- Compliance with COI form timeliness and review requirements is monitored through periodic management oversight.

Recommendation 1.2

We recommend that Contracts and Procurement management establish and implement written policies and procedures regarding selection committees requiring that:

- Selection committees include a minimum number of members with subject matter knowledge and, whenever possible, representation from at least one other agency.
- Any exceptions (e.g., expedited procurements) are documented with justification and approval.
- Committee members attend all required meetings, evaluations, and interviews, and their attendance is formally documented and retained in procurement files.

Recommendation 1.3

We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:

- All evaluation materials, including scoring sheets, master project workbooks, proposer interview notes, and related communications are consistently fully documented and retained in procurement files.
- Update records retention schedules to explicitly include procurement evaluation materials such as scoring sheets, committee attendance records, and interview documentation.
- The purpose and outcomes of proposer interviews are documented whenever interviews occur.
- A standardized documentation checklist is used to promote consistency across projects.
- Buyer-entered scores and pricing calculations are subject to independent review to ensure accuracy and completeness.

Recommendation 1.4

We recommend that Contracts and Procurement management:

- Provide regular training to buyers and selection committee members on conflict of interest requirements, documentation standards, and participation expectations.
- Conduct periodic independent management reviews of procurement files to confirm compliance with conflict of interest, documentation, and participation requirements.
- Establish a process for corrective action or follow-up when issues are identified, to reinforce accountability.

Recommendation 2.1:

We recommend that Contracts and Procurement management establish and implement formal, written policy and procedures to strengthen oversight and uphold integrity in third-party cooperative procurements by:

- Defining and standardizing County expectations for involvement in the vendor selection process, including oversight of distribution lists, committee composition, and scoring methodologies.
- Creating a centralized tracking process for all third party assisted procurements to ensure visibility, oversight, and auditability.
- Establishing requirements for documentation retention and audit access in all contracts involving external procurement agents.
- Expanding the use of public procurement advertisements or document the rationale when alternate platforms are used for advertisement and vendor engagement.
- Including standard audit rights language in RFPs, contracts, and cooperative procurement agreements, especially those involving County funds or decision-making authority.
- Developing criteria outlining when third party procurement support is appropriate based on complexity, expertise, or resource needs.

Recommendation 2.2:

We recommend that Contracts and Procurement management work with the District Attorney's office to update contract language for third-party procurements to require that:

- Third parties provide written notification to Contracts and Procurement prior to initiating any procurement activity, including drafting, advertising, or distributing solicitations.
- Contracts and Procurement review and provide documented approval of any third-party drafted RFPs or solicitations prior to advertising.
- Third parties must comply with any applicable County purchasing policies and procedures.

Recommendation 3.1

We recommend that Contracts and Procurement management establish documented formal secondary review procedures for RFP and eRFP processes, including secondary review of pricing formulas, scoring logic, and master project workbooks prior to award.

Recommendation 3.2

We recommend that Contracts and Procurement management develop and enforce standardized procedures for vendor notification, question handling, and communication documentation. This includes establishing formal response timelines for vendor inquiries, mandatory use of U3P (or equivalent) communication tools, and required documentation retention protocols to ensure consistent and transparent vendor interactions.

Recommendation 3.3

We recommend that Contracts and Procurement management establish clear policies to help ensure individuals do not participate in multiple phases of the same procurement process, including evaluation committees and contract execution without independent review or approval. Management should implement oversight mechanisms to identify and resolve potential segregation of duties issues in procurement activities.

Recommendation 3.4

We recommend that Contracts and Procurement management consider implementing automated workflow systems that enforce procedural compliance and maintain complete documentation throughout all procurement phases.

Recommendation 4.1

We recommend that Contracts and Procurement management develop and implement standardized internal procedures requiring:

- Agencies to complete the Project Development Worksheet for all new solicitations.
- Documentation of the reason each procurement method was selected, retained in the procurement file.
- Verification and documentation of available State contracts before proceeding with new solicitations.
- Verification and documentation of any required pre-approvals (e.g., Technology Advisory Board approvals).

Recommendation 4.2

We recommend that Contracts and Procurement management implement ongoing monitoring to ensure compliance with County

policy and internal procedures. This may include periodic reviews of solicitation files, verification of completed checklists, and documentation retention to ensure buyers consistently follow pre-solicitation and record keeping requirements

Action Taken: Countywide Policy 7030 was Updated and Published

Countywide Policy 7030 was updated and published in July 2025. The new policy aligns with current practices and Salt Lake County ordinance, which requires the mayor or proper signing authority to execute the contract after the Attorney approves it as to form and the Agency Director or designee signs.

Recommendation 5.1

We recommend that Contracts and Procurement management coordinate with IT and SharePoint administrators to:

- Remove SharePoint access for users who no longer require it.
- Implement a recurring (at least quarterly) review of SharePoint members, with results documented, to ensure access aligns with current job responsibilities.

Recommendation 5.2

We recommend that Contracts and Procurement management strengthen controls over the finalization of contract documents to:

- Require all finalized contracts to include signatures from all required parties (District Attorney's Office, agency director, vendor, and/or Contracts and Procurement Division Director).
- Require all signatures to be dated.
- Ensure contracts are routed in proper order prior to uploading.
- Provide standardized training or procedural reminders to reinforce compliance with contract signature requirements.

Recommendation 5.3

We recommend that Contracts and Procurement management implement or reinforce a documented review step in the contract approval process to confirm that authorized signatories (including Mayor's Designees) did not serve on the corresponding selection committee.

Recommendation 5.4

We recommend that Contracts and Procurement management reinforce the control that vendor signatures should only be obtained after the DA's final review and approval are documented. Staff involved in contract routing should be reminded of the required sequencing, and contracts should include a checklist or control step to prevent premature vendor execution.

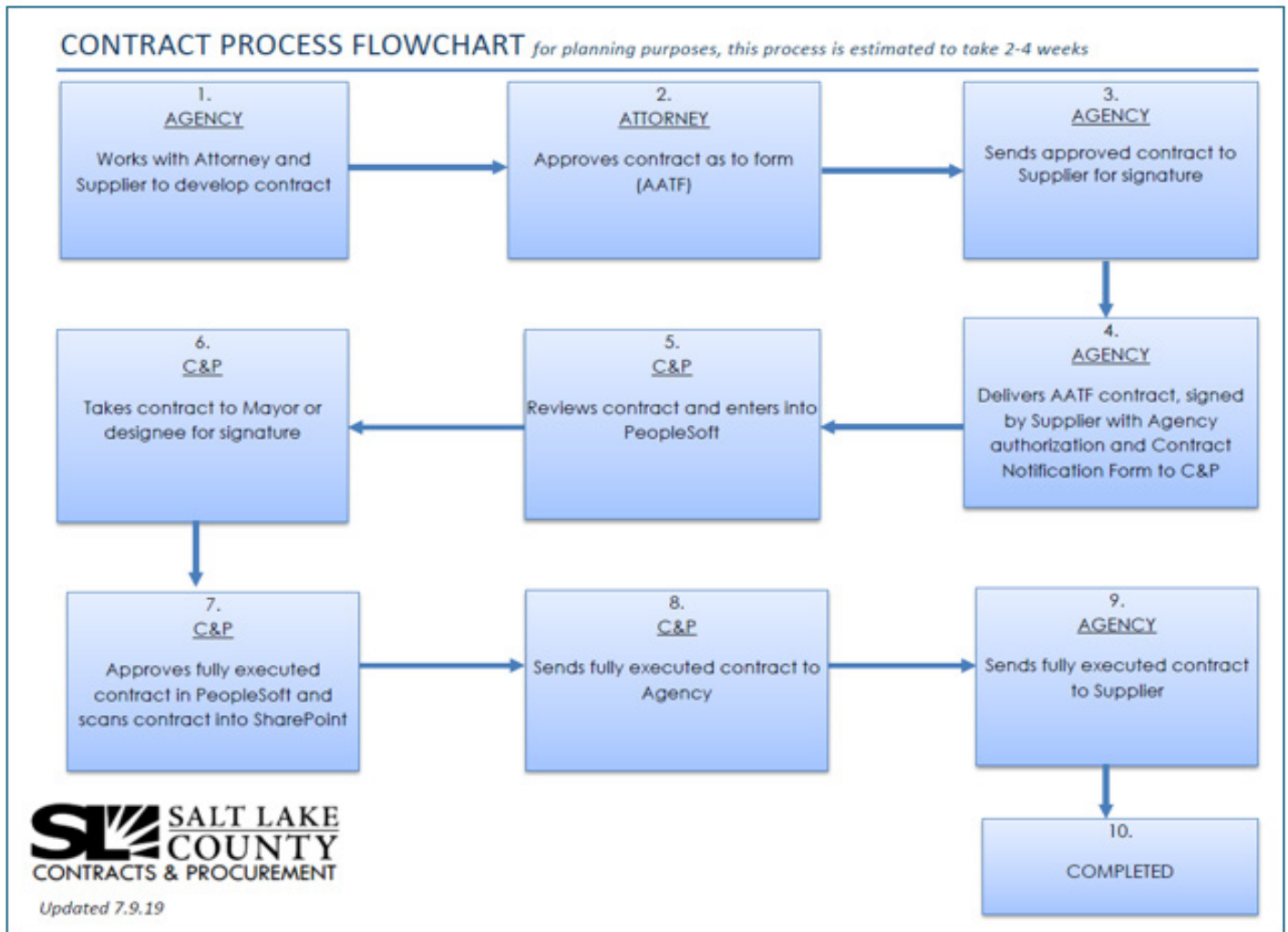
Recommendation 5.5

We recommend that Contracts and Procurement management implement a standardized final contract review process requiring:

- Verification that all referenced exhibits and attachments are included prior to uploading to SharePoint.
- Use of a final document checklist for completeness.
- Periodic (e.g., quarterly) spot checks by Contracts and Procurement management to verify compliance.

APPENDIX A

Salt Lake County Contract Process Flowchart



Source: Created by Contracts and Procurement and downloaded from Contracts and Procurement's website.

AGENCY RESPONSE



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Department Director

CONTRACTS & PROCUREMENT DIVISION

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March 18, 2026

Auditor Chris Harding, CPA
Office of the Auditor
Salt Lake County
2001 S State Street
Salt Lake City, UT 84190

Auditor Harding,

We appreciate the thorough review that was conducted by your audit staff. We thank **Tammy Brakey, Anthony Kournianos, Haley Swenson** (for the time she was involved) and **Brenda Nelson** for their professional and courteous interactions with us. We especially appreciate them allowing us time to compile the information they requested and understanding that we were also keeping up with our regular work while responding to their many inquiries. This audit was a time-consuming process over many months.

The Contracts & Procurement Division prides itself in our continuous efforts to actively seek feedback and identify ways to improve our processes and performance. We have a longstanding culture of embracing continuous improvement and will give thoughtful consideration to your recommendations as we review our processes and procedures as a team. We do not contest the findings identified and appreciate the recommendations provided by your auditors. In many instances, however, we believe alternative remedies—developed through our internal process improvement efforts with the expertise of our procurement team—may offer more effective and tailored solutions for addressing the findings.

We certainly welcome any follow-up audits you may wish to conduct and expect that you'll see improvements.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jason Yocom'.

Jason Yocom
Division Director
Contracts & Procurement

AUDIT FINDING 1: Opportunities to Reduce the Risk of Actual or Perceived Bias in Selection Committee and Scoring

<p>RECOMMENDATION 1.1: We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:</p> <ul style="list-style-type: none"> • COI forms are completed and submitted before proposal materials are shared with committee members. • Clear criteria are established and documented for evaluating both restricted and unrestricted conflicts of interest. • All disclosures, evaluations, and decisions are documented, retained, and independently verified for completeness and accuracy. • Compliance with COI form timeliness and review requirements is monitored through periodic management oversight. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways improve processes and procedures.	By September 2026	Jason Yocom, Director

Narrative for Recommendation 1.1 including action plan.

We appreciate the auditors' review and have already implemented changes to the COI form and our process for reviewing unrestricted conflicts. We will thoughtfully consider your recommendations and other ways to improve our processes and performance.

<p>RECOMMENDATION 1.2: We recommend that Contracts and Procurement management establish and implement written policies and procedures regarding selection committees requiring that:</p> <ul style="list-style-type: none"> • Selection committees include a minimum number of members with subject matter knowledge and, whenever possible, representation from at least one other agency. • Any exceptions (e.g., expedited procurements) are documented with justification and approval.
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<ul style="list-style-type: none"> Committee members attend all required meetings, evaluations, and interviews, and their attendance is formally documented and retained in procurement files. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom, Director

Narrative for Recommendation 1.2 including action plan.

These recommendations mostly already exist within our selection committee guidelines. We will revisit as a team and thoughtfully consider ways to improve our processes and performance.

<p>RECOMMENDATION 1.3: We recommend that Contracts and Procurement management establish and implement written policies and procedures requiring that:</p> <ul style="list-style-type: none"> All evaluation materials, including scoring sheets, master project workbooks, proposer interview notes, and related communications are consistently fully documented and retained in procurement files. Update records retention schedules to explicitly include procurement evaluation materials such as scoring sheets, committee attendance records, and interview documentation. The purpose and outcomes of proposer interviews are documented whenever interviews occur. A standardized documentation checklist is used to promote consistency across projects. Buyer-entered scores and pricing calculations are subject to independent review to ensure accuracy and completeness. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

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Narrative for Recommendation 1.3 including action plan.

Many of these recommendations already exist within our procedures. We will thoughtfully consider these recommendations as we explore ways to improve our processes and performance.

<p>RECOMMENDATION 1.4: We recommend that Contracts and Procurement management:</p> <ul style="list-style-type: none"> • Provide regular training to buyers and selection committee members on conflict of interest requirements, documentation standards, and participation expectations. • Conduct periodic independent management reviews of procurement files to confirm compliance with conflict of interest, documentation, and participation requirements. • Establish a process for corrective action or follow-up when issues are identified, to reinforce accountability. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 1.4 including action plan.

We appreciate the auditors' review and will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

AUDIT FINDING 2: Opportunities to Enhance Contracts and Procurement's Involvement in Third-Party Cooperative Procurements

RECOMMENDATION 2.1: We recommend that Contracts and Procurement management establish and implement formal, written policy and procedures to strengthen oversight and uphold integrity in third-party cooperative procurements by:

- Defining and standard County expectations for involvement in the vendor selection process, including oversight of distribution lists, committee composition, and scoring methodologies.
- Creating a centralized tracking process for all third-party assisted procurements to ensure visibility, oversight, and auditability.
- Establishing requirements for documentation retention and audit access in all contracts involving external procurement agents.
- Expanding the use of public procurement advertisements or document the rationale when alternate platforms are used for advertisement and vendor engagement.
- Including standard audit rights language in RFPs, contracts, and cooperative procurement agreements, especially those involving County funds or decision-making authority.
- Developing criteria outlining when third-party procurement support is appropriate based on complexity, expertise, or resource needs.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 2.1 including action plan.

We appreciate the auditors' review, however, procurements conducted by outside contractors is quite rare, and if allowed, is directed by the contract. That said, we will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 2.2: We recommend that Contract and Procurement management work with the District Attorney's office to update contract language for third-party procurements to require that:

<ul style="list-style-type: none"> • Third parties provide written notification to Contracts and Procurement prior to initiating any procurement activity, including drafting, advertising, or distributing solicitations. • Contracts and Procurement review and provide documented approval of any third-party drafted RFPs or solicitations prior to advertising. • Third parties must comply with any applicable County purchasing policies and procedures. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 2.2 including action plan.

We appreciate the auditors' review. In the rare instance an outside contractor would be allowed to make their own procurements such as the contracted management of Salt Palace operations, the point is to allow them to make purchases without running them through C&P. The guidance for these types of procurements is in the contract and already requires compliance with government purchasing standards. That said, we will work with the DA on contract language the next time it is contemplated that a contractor would conduct procurements as part of their contract.

AUDIT FINDING 3: Opportunities to Improve Consistency and Accuracy of Vendor Communication and Proposal Scoring

RECOMMENDATION 3.1: We recommend that Contracts and Procurement management establish documented formal secondary review procedures for RFP and eRFP processes, including secondary review of pricing formulas, scoring logic, and master project workbooks prior to award.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation

Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director
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Narrative for Recommendation 3.1 including action plan.

We appreciate the auditors' review and will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 3.2: We recommend that Contracts and Procurement management develop and enforce standardized procedures for vendor notification, question handling, and communication documentation. This includes establishing formal response timelines for vendor inquiries, mandatory use of U3P (or equivalent) communication tools, and required documentation retention protocols to ensure consistent and transparent vendor interactions.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 3.2 including action plan.

While most procurements work well within the online bidding system (U3P) there are some where U3P is not the best communication portal. One size does not fit all. Questions from vendors often require answers from county agencies and their staff. It takes time and we are conscientious about extending bidding deadlines if material questions have not been answered.

That said, we will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 3.3: We recommend that Contracts and Procurement management establish clear policies to help ensure individuals do not participate in multiple phases of the same procurement process, including creating, publishing, and awarding RFPs and eRFPs in U3P without independent review or approval. Management should implement oversight mechanisms to identify and resolve potential segregation of duties issues in procurement activities.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Disagree with the recommendation.	N/A	Jason Yocom - Director

Narrative for Recommendation 3.3 including action plan.

We will review and consider the recommendation more fully as a team, but we disagree with the assertion that there aren't appropriate checks, reviews and approvals throughout the procurement process. There are already multiple parties in the process that independently review and approve RFP development, advertising, and awarding. The agency lead, division or department director, and attorney all independently review and approve the RFP before it is advertised. The buyer, agency lead, selection committee, and attorney all review the award, and others including the agency director and mayor are notified of the award with an opportunity to question. Before signing a contract, the mayor or her designee reviews. Internally, Teresa and I review and monitor the process throughout. The proposers themselves are also a check on the procurement process, as they can ask questions and make a protest, which would trigger another deep review of the process.

RECOMMENDATION 3.4: We recommend that Contracts and Procurement management consider implementing automated workflow systems that enforce procedural compliance and maintain complete documentation throughout all procurement phases.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
We don't understand the recommendation.	N/A	Jason Yocom - Director

Narrative for Recommendation 3.4 including action plan.

We appreciate the auditors' review but before we provide an action plan, we'd need to better understand the intent of the recommendation. We already maintain documentation in the procurement and contract files.

AUDIT FINDING 4: Opportunities to Strengthen Procurement Governance, Standardize Processes, and Improve Documentation

<p>RECOMMENDATION 4.1: We recommend that Contracts and Procurement management develop and implement standardized internal procedures requiring:</p> <ul style="list-style-type: none"> • Agencies to complete the Project Development Worksheet for all new solicitations. • Documentation of the reason each procurement method was selected, retained in the procurement file. • Verification and documentation of available State contracts before proceeding with new solicitations. • Verification and documentation of any required pre-approvals (e.g., Technology Advisory Board approvals). 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 4.1 including action plan.

We appreciate the auditors' review. We accept a worksheet, draft specifications, a draft RFP or the previous RFP to get started on an RFP project. Why only force one option for county agencies? Ordinance already gives direction on why an RFP may be used over a low-bid process. State contracts aren't required to be used by the county. We may get better terms using our own procurement. Sometimes we may not know that until after we try. We make sure IT BRM's are involved in all technology projects and they are responsible for guiding the agency as to whether TAB approval is required.

That said, we will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 4.2: We recommend that Contracts and Procurement management implement ongoing monitoring to ensure compliance with County policy and internal procedures. This may include periodic reviews of solicitation files, verification of completed checklists, and documentation retention to ensure buyers consistently follow pre-solicitation and recordkeeping requirements.

Action Taken: Countywide Policy 7030 was Updated and Published

Countywide Policy 7030 was updated and published in July 2025. The new policy aligns with current practices and Salt Lake County ordinance, which requires the mayor or proper signing authority to execute the contract after the Attorney approves it as to form and the Agency Director or designee signs.

AUDIT FINDING 5: Opportunities to Strengthen Contract Integrity

RECOMMENDATION 5.1: We recommend that Contracts and Procurement management coordinate with IT and SharePoint administrators to:

- Remove SharePoint access for users who no longer require it.
- Implement a recurring (at least quarterly) review of SharePoint members, with results documented, to ensure access aligns with current job responsibilities.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Complete	Jason Yocom – Director

Narrative for Recommendation 5.1 including action plan.

We have already removed the contract repository SharePoint access for the employees who transferred to other positions in the county.

RECOMMENDATION 5.2: We recommend that Contracts and Procurement management strengthen controls over the finalization of contract documents to:

<ul style="list-style-type: none"> • Require all finalized contracts to include signatures from all required parties (District Attorney’s Office, agency director, vendor, and/or Contracts and Procurement Division Director). • Require all signatures to be dated. • Ensure contracts are routed in proper order prior to uploading. • Provide standardized training or procedural reminders to reinforce compliance with contract signature requirements. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree with the finding, and will further consider ways to improve processes and procedures.	By September 2026	Jason Yocom - Director

Narrative for Recommendation 5.2 including action plan.

We agree contracts should be dated, but the order of routing is only a preference, and not material to the outcome – the only requirement in code is that the DA review as to form and legality before the county signs, which already happens.

That said, we will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 5.3: We recommend that Contracts and Procurement management implement or reinforce a documented review step in the contract approval process to confirm that authorized signatories (including Mayor’s Designees) did not serve on the corresponding selection committee.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Disagree	N/A	Jason Yocom - Director

Narrative for Recommendation 5.3 including action plan.

We appreciate the auditors' review, however I don't think a deputy mayor exercising their job duties by signing a contract as a designee of the mayor that resulted from an RFP where they were one of several selection committee members constitutes a conflict that needs to be addressed. C&P is the outside party facilitating the process to ensure a contract award and final contract are executed in accordance with policy.

That said, we will discuss this recommendation with the DA and will consider it in our efforts to improve our processes and performance.

RECOMMENDATION 5.4: We recommend that Contracts and Procurement management reinforce the control that vendor signatures should only be obtained after the DA's final review and approval are documented. Staff involved in contract routing should be reminded of the required sequencing, and contracts should include a checklist or control step to prevent premature vendor execution.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Disagree	N/A	Jason Yocom - Director

Narrative for Recommendation 5.4 including action plan.

We appreciate the auditors' review, however the DA's review as to form is only required before the county signs. It doesn't matter if the vendor has already signed.

That said, we will discuss with the DA and will thoughtfully consider these recommendations in our ongoing efforts to improve our processes and performance.

RECOMMENDATION 5.5: We recommend that Contracts and Procurement management implement a standardized final contract review process requiring: <ul style="list-style-type: none"> • Verification that all referenced exhibits and attachments are included prior to uploading to SharePoint. • Use of a final document checklist for completeness. • Periodic (e.g., quarterly) spot checks by Contracts and Procurement management to verify compliance.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Complete	Jason Yocom - Director

Narrative for Recommendation 5.5 including action plan.

We appreciate the auditors' review and have already implemented improvements to this process.