

Subject: Re: Auditor Request



Christopher Hughes <christopherhughes@utah.gov>
to Leslie Larsen

Tue, Aug 4, 2020, 12:00

You are viewing an attached message. State of Utah Mail can't verify the authenticity of attached messages.

Yeah. I am available at 2:30.

In an effort to continually improve our service, please take this brief survey: [Division of Purchasing Customer Experience Survey](#).

Thank you.

Christopher W. Hughes
Director, State of Utah Division of Purchasing & General Services
NEW phone number is 801-957-7130
Website: www.purchasing.utah.gov

Interested in responding to solicitations from the State of Utah, please visit [here](#).

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On Tue, Aug 4, 2020 at 11:58 AM Leslie Larsen <leslielarsen@utah.gov> wrote:

Hi Chris,

Do you have some time - maybe about 1/2 hour - to talk by phone? I have some questions for you related to approvals for the emergency purchases, as well as some follow-up questions on our PPE sample.

Thank you,

Leslie
Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310

Subject: Re: Auditor Request



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Thu, Jul 30, 2020, 12

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Thank you so much!

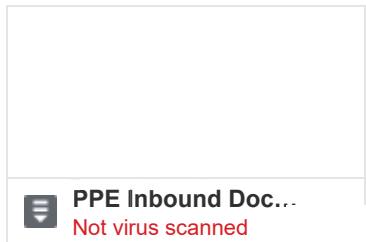
On Thu, Jul 30, 2020, 9:11 AM Christopher Hughes <christopherhughes@utah.gov> wrote:

Leslie,

Here are the documents.

 [PPE Inbound Docs.zip](#)

Here is the zip folder with all those items and I've attached the excel with the two inbound tabs along with the purchasing inbound tab. The folder is really large due to all the docs in it.



Subject: Fwd: Auditor Request



Christopher Hughes <christopherhughes@utah.gov>
to Leslie Larsen

Thu, Jul 30, 2020, 9

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Leslie,

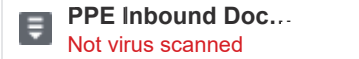
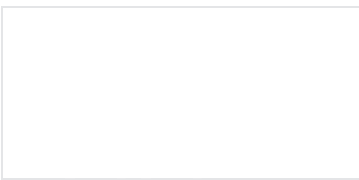
Here are the documents.



Here is the zip folder with all those items and I've attached the excel with the two inbound tabs along with the purc inbound tab. The folder is really large due to all the docs in it.

2 Attachments

	A	B	C	D	E	F	G
1							
2	Date	Item	Category	Source	Vendor	Center	Track/Order #
3	3/10/2020	Disposable Iso G	Surgical Gloz	FEMA	-	State Inventory	
4	3/10/2020	Disposable Surg	Surgical Gloz	FEMA	-	State Inventory	
5	3/10/2020	Disposable Surg	Surgical Gloz	FEMA	-	State Inventory	
6	3/10/2020	Disposable Surg	Surgical Gloz	FEMA	-	State Inventory	
7	3/10/2020	Disposable Iso G	Surgical Gloz	FEMA	-	State Inventory	
8	3/10/2020	N95	NSKINGS Mask	FEMA	-	State Inventory	
9	3/10/2020	N95	NSKINGS Mask	FEMA	-	State Inventory	
10	3/10/2020	N95	NSKINGS Mask	FEMA	-	State Inventory	
11	3/10/2020	Latex Gloves S	Gloves	FEMA	-	State Inventory	
12	3/10/2020	Nitrile Gloves M	Gloves	FEMA	-	State Inventory	
13	3/10/2020	Latex Gloves L	Gloves	FEMA	-	State Inventory	
14	3/10/2020	N95	NSKINGS Mask	FEMA	-		
15	3/10/2020	N95	NSKINGS Mask	FEMA	-		
16	3/10/2020	Respirator Mask	NSKINGS Mask	FEMA	-		
17	3/10/2020	Respirator Mask	NSKINGS Mask	FEMA	-		



Subject: Re: Emergency Purchase Questions



Christopher Hughes <christopherhughes@utah.gov>
to Leslie Larsen

Wed, Jul 29, 2020, 4:24

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Yeah, let me get those for you.

In an effort to continually improve our service, please take this brief survey: [Division of Purchasing Customer Experience Survey](#).

Thank you.

Christopher W. Hughes
Director, State of Utah Division of Purchasing & General Services
NEW phone number is 801-957-7130
Website: www.purchasing.utah.gov

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On Wed, Jul 29, 2020 at 4:23 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

Yes, you mentioned the receipt documents from the RSS, so I assume that would mean a bill of lading or something similar.

Thank you!

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office
(801) 808-0379 cell

Subject: Re: Emergency Purchase Questions



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Wed, Jul 29, 2020, 4:20

You are viewing an attached message. State of Utah Mail can't verify the authenticity of attached messages.

Yes, you mentioned the receipt documents from the RSS, so I assume that would mean a bill of lading or something similar.

Thank you!

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office
(801) 808-0379 cell

On Wed, Jul 29, 2020 at 4:16 PM Christopher Hughes <christopherhughes@utah.gov> wrote:

What do you mean by the receipt documents?

Do you mean the bill of landings when the PPE was delivered to the State of Utah? Or something else?

In an effort to continually improve our service, please take this brief survey: [Division of Purchasing Customer Experience Survey](#).

Thank you.

Christopher W. Hughes
Director, State of Utah Division of Purchasing & General Services
NEW phone number is 801-957-7130
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Subject: Re: Emergency Purchase Questions



Christopher Hughes <christopherhughes@utah.gov>

to Leslie Larsen

Wed, Jul 29, 2020, 4:14

You are viewing an attached message. State of Utah Mail can't verify the authenticity of attached messages.

What do you mean by the receipt documents?

Do you mean the bill of landings when the PPE was delivered to the State of Utah? Or something else?

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Thank you.

Christopher W. Hughes

Director, State of Utah Division of Purchasing & General Services

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On Wed, Jul 29, 2020 at 4:13 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

Actually, I think we may already have most, if not all, of the POs and invoices. I don't think we have the receipt documents, though.

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office

Subject: Re: Emergency Purchase Questions



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Wed, Jul 29, 2020, 4:01

You are viewing an attached message. State of Utah Mail can't verify the authenticity of attached messages.

Chris,

Thank you for sending the calculations. I apologize for the delay in asking some follow-up questions. I've been out of town and also helping on the DAG audit.

1. You mention in your answer to question #3 that the State of Utah decided to air freight PPE orders because of emergency. Who exactly in the State made this decision?
2. Who, generally, initiated and approved/signed the purchase order for PPE? Did State Purchasing initiate the purchases at the direction of DOH?
3. In your answer to question #5, you mention that you required the signed PO, the invoice, and copies of all received documents from RSS in order to process for payment. Can I see all that information in FINET? Or can someone in your office send all those documents to me for the following sample items? Which would be easier? The first 10 were paid by wire transfer and the last 2 through the normal accounts payable process.

Thank you so much!

	DATE	VENDOR	AMOUNT	PO/DO/ORDER#
1	4/3/20	Futurestitch	\$140,800.00	100101
2	4/7/20	HB Group	\$448,400.00	CD-8338-02
3	4/10/20	HB Group	\$945,000.00	CD-8365-01
4	4/13/20	Novolog	\$245,095.00	JVCO 050 20TA
5	4/21/20	HB Group	\$355,418.52	INV10864
6	4/23/20	Futurestitch	\$687,610.00	PO 100 20C0190095
7	4/24/20	Global Uprising	\$812,500.00	247226
8	4/24/20	Futurestitch	\$776,667.98	Various
9	5/5/20	H.M. Cole	\$162,500.00	PO 100 20CO190106
10	5/8/20	HB Group	\$405,270.00	PO 100 20CO190067 CO
11	3/27/20	Fisher Scientific	\$216,620.00	PO 100 20C019-7 CO
12	3/30/20	Grainger	\$63,350.64	DO 100 20-15

Subject: Re: Emergency Purchase Questions



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Wed, Jul 29, 2020, 4:11

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Actually, I think we may already have most, if not all, of the POs and invoices. I don't think we have the receipt documents, though.

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office
(801) 808-0379 cell

On Wed, Jul 29, 2020 at 4:03 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

Chris,

Thank you for sending the calculations. I apologize for the delay in asking some follow-up questions. I've been of town and also helping on the DAG audit.

1. You mention in your answer to question #3 that the State of Utah decided to air freight PPE orders because of the emergency. Who exactly in the State made this decision?
2. Who, generally, initiated and approved/signed the purchase order for PPE? Did State Purchasing initiate the purchases at the direction of DOH?
3. In your answer to question #5, you mention that you required the signed PO, the invoice, and copies of all receipt documents from RSS in order to process for payment. Can I see all that information in FINET? Or can someone in your office send all those documents to me for the following sample items? Which would be easier? The first 10 were paid by wire transfer and the last 2 through the normal accounts payable process.

Thank you so much!

	DATE	VENDOR	AMOUNT	PO/DO/ORDER#
1	4/3/20	Futurestitch	\$140,800.00	100101
2	4/7/20	HB Group	\$448,400.00	CD-8338-02
3	4/10/20	HB Group	\$945,000.00	CD-8365-01
4	4/13/20	Novolog	\$245,095.00	JVCO 050 20TA
5	4/21/20	HB Group	\$355,418.52	INV10864

Subject: Re: Emergency Purchase Questions



Christopher Hughes <christopherhughes@utah.gov>
to Leslie Larsen

Wed, Jul 29, 2020, 4:15

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See my answers in red.

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Thank you.

Christopher W. Hughes
Director, State of Utah Division of Purchasing & General Services
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On Wed, Jul 29, 2020 at 4:04 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

Chris,

Thank you for sending the calculations. I apologize for the delay in asking some follow-up questions. I've been out of town and also helping on the DAG audit.

1. You mention in your answer to question #3 that the State of Utah decided to air freight PPE orders because of the emergency. Who exactly in the State made this decision? **I will see if there was anything in writing but I know there was the strong desire to get the PPE to the State of Utah as quickly as possible. The requests for PPE were coming from the State, Hospitals, Cities, Counties, and Local Health Departments. Many of these entities were claiming that they were running critically low on PPE because their normal supply chains were unable to meet their needs.**

Subject: Re: Emergency Purchase Questions



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Wed, Jul 15, 2020, 4:54

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Chris,

Thank you for your response! Yes, could you please send me your cost breakdown calculation sheet?

Thanks again,

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office
(801) 808-0379 cell

On Wed, Jul 15, 2020 at 2:36 PM Christopher Hughes <christopherhughes@utah.gov> wrote:

Lisa,

I attached my response. My answers are in red.

If anything else is needed please let me know.

In an effort to continually improve our service, please take this brief survey: [Division of Purchasing Customer Experience Survey](#).

Thank you.

Christopher W. Hughes
Director, State of Utah Division of Purchasing & General Services
NEW phone number is 801-957-7130
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Subject: Re: Emergency Purchase Questions



Christopher Hughes <christopherhughes@utah.gov>

to Leslie Larsen

Thu, Jul 16, 2020, 8:46

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Here are the two reconciliation files. Is this what you need?

In an effort to continually improve our service, please take this brief survey: [Division of Purchasing Customer Experience Survey](#).

Thank you.

Christopher W. Hughes

Director, State of Utah Division of Purchasing & General Services

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On Wed, Jul 15, 2020 at 4:55 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

Chris,

Thank you for your response! Yes, could you please send me your cost breakdown calculation sheet?

Thanks again,

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310
Salt Lake City, UT 84114
(801) 538-1348 office

Subject: Emergency Purchase Questions



Leslie Larsen <leslielarsen@utah.gov>
to Christopher Hughes

Wed, Jul 15, 2020, 12:20

You are viewing an attached message. State of Utah Mail can't verify the authenticity of attached messages.

Hi Chris,

I hope you're staying well!

As you know, our office is reviewing the emergency purchases made by the State in response to the Covid-19 pandemic. I've selected a sample of purchases to test and am hoping you can help me with some questions:

1. 4/7/20 HB Group \$448,400 CD-8338-02 This is a customer deposit request, but I'm not sure which order the deposit corresponds to. Do you have this information?
2. 4/13/20 Novolog \$245,095 JVCO 050 20TA I've reviewed the invoice and the amounts don't seem to add up? There was a 30% deposit, 30% with order, 70% with shipping, and then a final amount, but these amounts don't sum to \$1,260,000? Do you know more about this? Also, I couldn't help but notice that the invoice doesn't have the company's logo or other company information, has multiple spelling errors, etc. Was the State happy with the quality of this purchase and the vendor?
3. 4/21/20 HB Group \$355,418.52 INV10864 This is for shipping for various orders. Can you tell me how the shipping rates were established? How did you determine the shipping prices were fair and reasonable or, at the very least, an amount the State was willing to pay in order to obtain the supplies? Also, the shipping on INV10864 does not match the shipping on the various invoices attached. For example, one invoice (PO 100 20CO190002 CO5) shows \$125,713.92 in freight charges and \$58,456.56 in air freight, but these amounts do not appear on INV10864. Do you know why this is?
4. 4/24/20 Futurestitch \$776,667.98 Various invoices This is the same situation as question #3 and I have the same general shipping questions here.
5. 3/27/20 Fischer Scientific \$216,620.00 PO 100 20C019-7CO This is a purchase that was not paid by wire transfer. What approvals were required for those purchases that went through the normal accounts payable process? How do I see documentation of the approvals?
6. 3/30/20 Grainger \$63,350.64 DO 100 20-15 Same questions as #5.
7. Is there some unique FINET coding or identifier for pandemic-related emergency purchases? How were the purchases documented on the Purchasing Division's website identified and accumulated for reporting on the website?

I really appreciate your help!

Leslie Larsen, CPA, CFE
Office of the State Auditor
Utah State Capitol Complex Ste E310

Subject: Re: Emergency Purchase Questions



Christopher Hughes <christopherhughes@utah.gov>
to Leslie Larsen

Wed, Jul 15, 2020, 2:31

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Lisa,

I attached my response. My answers are in red.

If anything else is needed please let me know.

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Thank you.

Christopher W. Hughes
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On Wed, Jul 15, 2020 at 12:23 PM Leslie Larsen <leslielarsen@utah.gov> wrote:

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