



Exit Recommendations  
Energy Northwest  
Audit Period Ending: 6/30/2021

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We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

**Accountability:**

**Credit cards**

During our review of credit card purchases, we noted the following exceptions:

ENW did not retain the following support for charges, totaling \$10,963.96:

- Itemized receipt and a pre-approval documentation for \$5,000 TMC Vacation rentals to support the expenditure was allowable and properly approved for the policy.
- Written documentation or pre-approval for vacation rentals (\$5,963.96) to support they were properly approved prior to procurement.

We recommend ENW retain adequate documentation to support the expenditures are properly supported and approved for the policy.