



Exit Recommendations
Energy Northwest
Audit Period Ending: 6/30/2022.

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 card policy

During our review of pcard policy, we noted that the policy does not clearly address whether the pcard can be used to purchase over \$10,000. The current policy states (section 3.3.2, page 10) that Supply Chain Services process payment of invoices by p-card exceeding \$10,000 (page 10) but this does not clarify that pcard can be used to purchase over \$10,000, except for rental/material without ownership purchase, or monthly reoccurring payments liking utility billing.

We recommend ENW clarify whether a P-Card purchase exceeding \$10,000 is allowable or not, and a required process when a P-Card purchase exceeding \$10,000 in the pcard policy.