

## Attachment A: Purchase Card Audit Summary

<b>Period</b>	<b>1 January – 30 April 2023</b>	<b>Report no:</b>	<b>31</b>
Transactions			743
Audited transactions			40
Issues with audited transactions			0
Transactions with process/coding issues identified as part of monthly review			42

### Preamble

The audit process checked individual transaction details, specifically receipt information and user comments, including if products or services purchased were work related and in compliance with relevant policies. A sample of 10 sensitive expenditure transactions per month were selected as all transactions are checked for accuracy of coding monthly and all account and/or GST coding errors are corrected as part of the month end process which is performed by the Assistant Financial Accountant.

Transactions were classified as having either:

- a. no issue
- b. use issue (private without being reimbursed)
- c. process issue
  - no tax invoice for purchases > \$50
  - not in accordance with policy

The monthly review of coding identifies:

- a. GST issue; and/or
- b. account coding issue

### Results

The following issues were noted:

- Forty two instances of an incorrect GST classification were noted during the monthly checks. These mainly included coding GST on international supplier invoices and gift voucher purchases.
- These errors were all corrected as part of the month-end process and are therefore not an area of concern. The card holders that are making these GST errors will be educated more often to avoid repeatedly making a similar mistake.
- All 40 sensitive expenditure transactions that were tested as part of this Committee report had correct receipts and were for appropriate business expenses.

**Figure 1: Overview of Results**

