

**Attachment A  
Purchase Card Audit Summary**

<b>Period</b>	<b>1 July – 31 December 2023</b>	<b>Report no:</b>	<b>31</b>
Transactions			1,173
Audited transactions			60
Issues with audited transactions			0
Transactions with process/coding issues identified as part of monthly review			56

**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:

- Fifty six instances of an incorrect account and/or GST classification were noted during the monthly checks. These included coding GST on international supplier invoices and on gift voucher purchases.
- All transactions greater than \$50 had the appropriate supporting tax invoice.
- These errors were all corrected as part of the month-end process and are therefore not an area of concern. P-card holders are notified of those with relevant explanations to minimise future mistakes. For those with regular processing errors finance will assess whether there is a need to start temporarily blocking staff Pcards to reiterate the importance of complying with the Pcard policy.
- All 60 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**

