

Attachment A

Purchase Card Audit Summary

Period	1 September 2016 – 31 January 2017	Report no:	14
Transactions			783
Audited transactions			75
Non-work related transactions			4
Transactions with process issues identified			6
Coding corrections – incorrect account and/or GST classification			71

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 random sample of 15 transactions per month was also selected as all transactions are now checked for accuracy of coding on a monthly basis.

Transactions were classified as having either:

- a. no issue
- b. use issue
 - private
- 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

Table 1: Transaction Summary

Month	Number	Amount	Average
September	176	\$15,050.60	\$85.51
October	134	\$17,363.12	\$129.58
November	144	\$14,543.94	\$101.00
December	201	\$19,146.65	\$95.26
January	128	\$15,339.07	\$119.84
Total	783	\$81,443.38	\$104.01

Table 2: Coding Error Summary

Month	Transactions With Errors	Account Coding	GST Classification
September	15	10	6
October	16	5	11
November	14	4	11
December	19	10	10
January	7	5	2
Total	71	34	40

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Figure 1: Overview of Issues

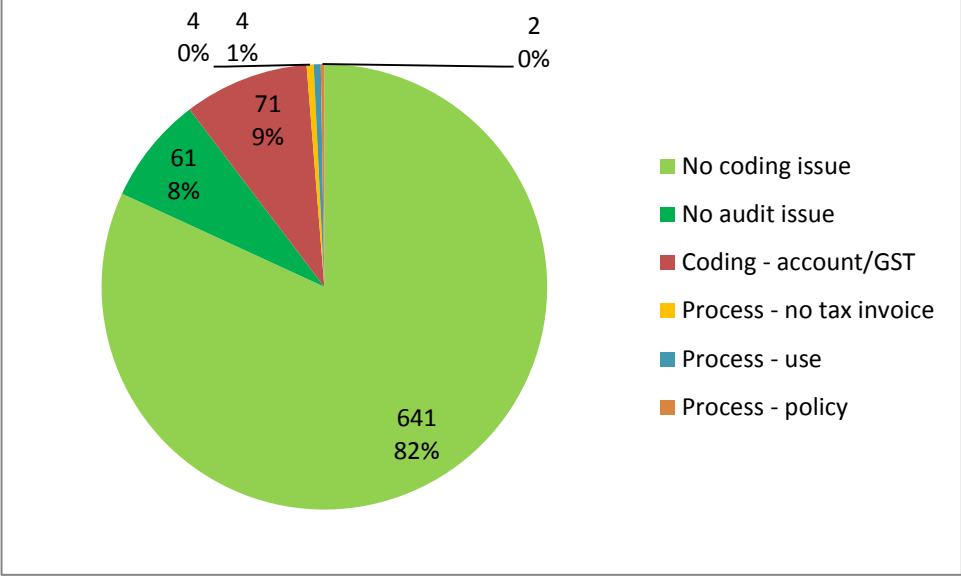
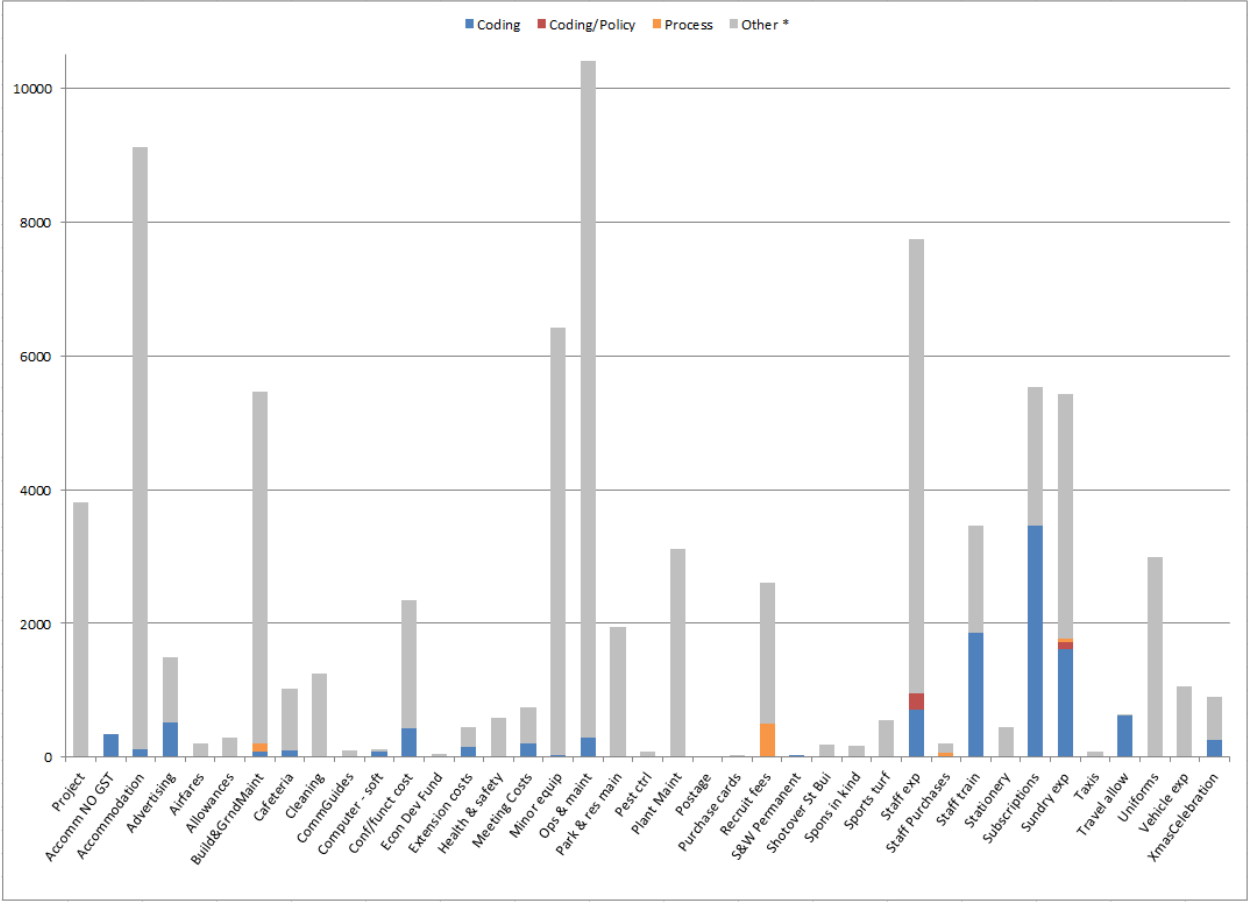


Figure 2: Total Purchases



* Other includes unaudited transactions, as well as audited transactions with no issues noted.