

Treasury Board and Finance—Executive Corporate Credit Cards Follow-up

FINDINGS

Improve credit card controls—implemented

Background

In 2007¹ we examined the use of government credit cards by ministers, deputy ministers and executive assistants. We recommended that the Department of Treasury Board and Finance work with government departments to improve controls over executive credit cards.

In 2010 we found that the department communicated responsibilities to cardholders, updated guidance to accounting and expenditure officers, and introduced a non-compliance process. However, we found transactions at restaurants consistently lacked sufficient supporting information and that instances of non-compliance were not being identified through exception reporting.

Our audit findings

We tested credit card transactions at four departments and found isolated restaurant purchases that were not supported with detailed receipts. Our review of these isolated occurrences indicated that the purchases were not personal in nature nor were they for alcohol. The provincial controller and relevant senior financial officers are aware of the isolated exceptions and have taken appropriate action.

¹ *Annual Report of the Auditor General of Alberta—2006–2007*, no. 17, vol. 1, p. 174.

