



**Canadian Grain Commission
2005-2006 Acquisition Card Review
Management Action Plan**

	Recommendation	Designated Authority	Individual	Action Plan Details	Timetable
1	It is recommended that the Chief Financial Officer for the CGC review the policies and guidelines surrounding the Section 34 authority approval for AC payments to ensure adequate controls exist to prevent inappropriate AC transactions.	Finance	Contracts officer	<ul style="list-style-type: none"> Existing CGC processes and controls will be documented. A gap analysis using documented processes and evidenced controls will be completed to determine if these processes and controls are sufficient. Any resulting changes to operational procedures and controls will be implemented and communicated 	By September 30, 2006
2	It is recommended that a procedure to review AC purchases for items restricted by the TBS Policy on AC's – AC's program – Management Guide C5 be developed and implemented.				By November 30, 2006
4	It is recommended that criteria and documentation be developed for issuance of AC's.				By January 31, 2007
3	It is recommended that AC holders be regularly advised that the card is for their explicit use and AC number and expiry date should be kept confidential and not shared with others. If there is a need for other parties to have access to the AC, consideration should be given to have those parties be issued their	Finance	Contracts Officer	<ul style="list-style-type: none"> Existing CGC communications in this regard will be documented Any necessary changes to content or frequency of communications will be implemented and 	By September 30, 2006 By November 30, 2006

6	<p>own cards.</p> <p>It is recommended that the AC coordinator regularly inform all card holders of the requirement to keep AC in a secure, controlled-access location.</p>			<p>communicated to all AC cardholders and stakeholders</p>	
5	<p>It is recommended that the AC coordinator role should be allocated to individual who does not have procurement responsibilities.</p>	<p>Finance</p>	<p>Senior Finance team</p>	<ul style="list-style-type: none"> • A risk assessment regarding the existing segregation of duties and affiliated controls will be conducted • A case to either support the status quo, or implementation and communication of resulting changes will be prepared 	<p>By November 30, 2006</p> <p>By December 31, 2006</p>