

**Office of the Auditor General of Canada**

**Internal Audit Report  
Executive Summary**

**Travel**

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Strategic Planning and Professional Practices  
Planification stratégique et méthodes professionnelles

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## **Executive Summary**

### **Introduction**

In accordance with the Office's annual internal audit plan that was approved by the Audit Committee, the Strategic Planning and Professional Practices Group completed an internal audit of travel to determine the Office's level of compliance with its own policies and that of the Treasury Board Travel Directive.

### **Conclusion**

Based upon the audit work performed, we conclude that the Office of the Auditor General of Canada is in compliance with its own policies and the Treasury Board Travel Directive.

### **Background**

The Treasury Board Travel Directive was effectively revised as of October 1, 2002 as part of the Government's Modern Comptrollership initiative. The purpose of the Directive was for the Government to introduce modern travel management practices that support its principles and are in keeping with travel industry trends and realities and to develop and implement an appropriate travel accountability framework and structure.

The unique role of the Office of the Auditor General and the nature of its work in conducting audits of government departments and agencies and the need for maintenance of external relationships necessarily involves extensive travel. Its role also makes it incumbent upon the Office to be able to assure Parliament that the Office itself is in compliance with the Treasury Board Travel Directive.

### **Audit Objectives and Scope**

The overall objective of this internal audit of travel was to provide assurance to the Auditor General that the Office is in compliance with its travel policies and the Treasury Board Travel Directive and that there are adequate controls to ensure that travel expenditures are made with due regard for these policies.

The scope of audit includes all travel incurred by employees of the Office, both domestic and international for the period. Any hospitality associated with travel expenditures was excluded from the scope of this audit as were relocation expenses.

The basic approach followed in conducting the internal audit was to identify and test key monitoring and management controls through interviews and review of procedures and through detailed tests of transactions for the period October 1, 2002 to May 31, 2003. We selected and reviewed a random, Dollar Unit Sample.

## **Opportunities for Modernization of Travel Administration**

While we have concluded that the Office of the Auditor General is in compliance with its own policies and that of the Treasury Board Travel Directive, some opportunities for modernization of travel administration presented themselves during the course of the audit and were brought to the attention of the Comptrollers service. The areas discussed included:

- Process improvements under travel management.
- Opportunities and challenges posed by discount fares in a changing travel environment.

## **Management Response**

*The audit clearly identifies both strengths and opportunities for modernization of travel administration for the Comptroller's Service, and as such it has been an extremely useful process. Obviously, we are pleased that we are in complete compliance with the Office's and the Treasury Board Travel Directive. We will evaluate all the improvement opportunities bearing in mind resource implications and constraints while respecting the principles of modern comptrollership.*