Employee Business Expenses Audit

November 14, 2016

The Office of the City Auditor conducted this
project in accordance with the
*International Standards for the
Professional Practice of Internal Auditing*

Employee Business Expenses Audit

Table of Contents

This page is intentionally blank.

Executive Summary

The City of Edmonton reimburses employees for business expenses that they incur as they conduct official City business. This can include business meetings, conferences, networking events, inspections, and training.

The objectives for this audit were to determine if employee business expenses were appropriate, economical, and authorized; and to assess the efficiency and effectiveness of the employee business expense process. This included forms, routing, people, and technology.

We found that, when followed, the *Employee Business Expenses – Local and Out of Town* Administrative Directive and Procedures provide adequate controls around employee travel and business expenses. However, there are individuals and business areas within the organization that are not following it.

When we reviewed a sample of 86 employee expenses, we did not find any inappropriate expenses. We did find 18 instances where an expense was uneconomical or was not properly authorized. We also found 46 administrative errors, including 16 expenses that were miscoded and 22 without the required documentation.

We are making four recommendations in this report to:

- Review, update, and enforce the Directive and Procedures;

- Provide training resources for Travel Coordinators and use them to manage all employee travel;

- Track corporate travel; and

- Develop a business case to explore improvement opportunities.

This page is intentionally blank.

Employee Business Expenses Audit

1   Introduction

The City of Edmonton reimburses employees for business expenses that they incur as they conduct official City business. This can include business meetings, conferences, networking events, inspections, and training. An audit of employee business expenses was included in the Office of the City Auditor's 2016 Annual Work Plan.

In 2015, employee business expenses were approximately $8.8 million. However, there are additional risks beyond the risk of financial loss. Citizens expect value for their tax dollars, and the reputation of the City is influenced by the conduct of its employees. Having appropriate processes and controls in place to support transparent, ethical behaviour is critical.

2   Audit Objectives

This audit had two objectives.

Our first objective was to determine if employee business expenses were appropriate, economical, and authorized.

Our second objective was to assess the efficiency and effectiveness of the employee business expense process. This included a review of form use and routing, roles, and technology use.

3   Background

3.1   Directive/Procedures Assessment

The primary set of guidelines for employee expenses is in the *Employee Business Expenses – Local and Out of Town* Administrative Directive and Procedures A1415I (Directive and Procedures). These documents describe the process through which

employee expenses must be authorized prior to being incurred and approved prior to payment.

In March 2009, the Office of the City Auditor completed the *Employee Business Expense Review*. In that report, we made recommendations to improve the Directive and Procedures. Between 2009 and 2012, the Directive and Procedures were revised twice. The current version (last revised in 2012), incorporates all of the content changes that were recommended in the 2009 audit.

We reviewed the Directive and Procedures in context with the findings from our sampling and the results of our process review. We found that there are opportunities to update and improve the Directive and Procedures, but that overall the current version contains guidelines and a process that provides reasonable controls over the risks we address in this audit.

3.2   Overview of Expenses

We reviewed the employee business expenses that were incurred between 2013 and 2015. As shown in Figure 1 and Table 1, employee business expenses have been relatively consistent except for internal food services and external hosting expenses which increased over these three years.

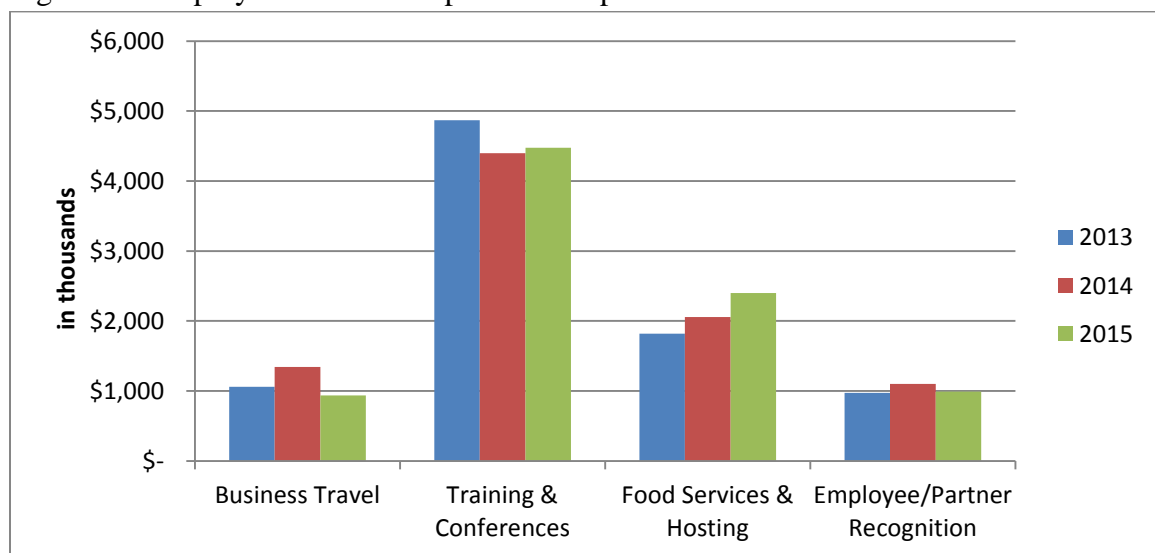Figure 1 – Employee Business Expenses Comparison 2013-2015

Table 1 – Employee Business Expenses 2013-2015
(in thousands)

	2013	2014	2015
Business Travel			
Business Travel – In Canada	$ 626	$ 731	$ 547
Business Travel - Out of country	$ 432	$ 610	$ 388
Training & Conferences			
Local Training	$ 3,335	$ 2,708	$ 2,866
Training Requiring Travel – In Canada	$ 930	$ 1,029	$ 960
Training - Out of country	$ 400	$ 547	$ 535
Conference Fees	$ 152	$ 92	$ 93
Mandatory or Legislated Training	$ 51	$ 23	$ 23
Food Services & Hosting			
Food Services - Internal	$ 1,008	$ 1,036	$ 1,249
Hosting - External	$ 810	$ 1,020	$ 1,150
Employee/Partner Recognition	$ 972	$ 1,099	$ 989
Total	$ 8,716	$ 8,895	$ 8,800

We also reviewed the employee business expenses that have been incurred between January and September 2016. In February 2016, the City Manager issued a memo providing guidance to managers that clarified the corporate expectation to reduce refreshment and food services, eliminate large-scale recognition events, and to manage attendance at conferences and networking events judiciously. We reviewed and compared employee expenses for January 1 to September 30 of 2016 with the same time period in 2015. As shown in Figure 2 and Table 2, we found that expenses in all categories decreased. Overall, there was a 25% reduction in employee business expenses.

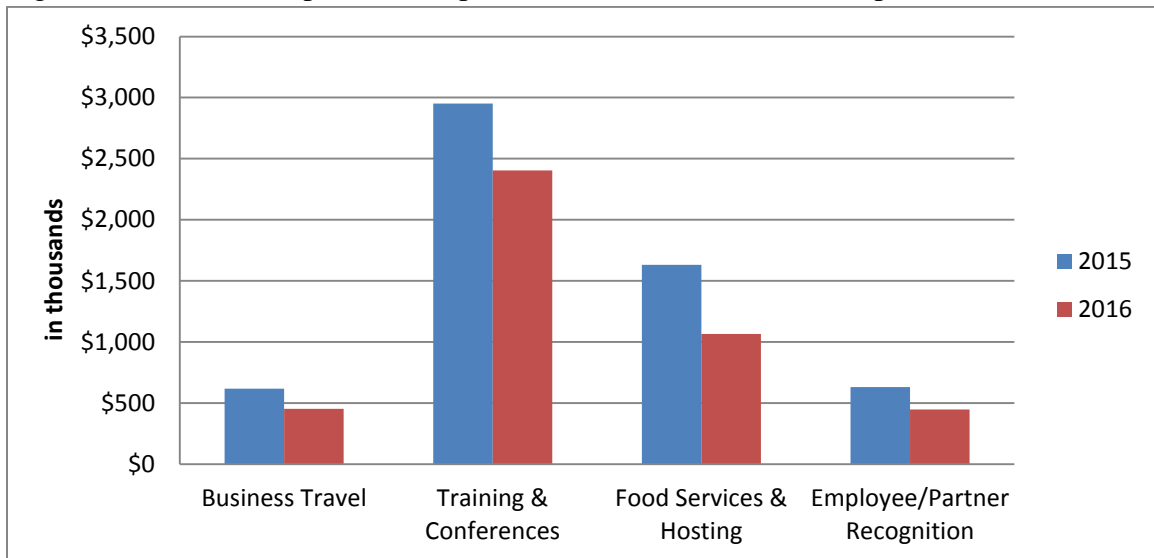Figure 2 – Business Expenses Comparison 2015 & 2016 (Jan 1 - Sept 30)

Table 2 – Changes in Business Expenses 2015 & 2016 (Jan 1- Sept 30)
(in thousands)

	2015	2016	Change	
Business Travel				
Business Travel – In Canada	$ 415	$ 312	25%	decrease
Business Travel - Out of Country	$ 203	$ 143	29%	decrease
Training & Conferences				
Local Training	$ 1,834	$ 1,818	1%	decrease
Training Requiring Travel – In Canada	$ 619	$ 438	29%	decrease
Training - Out of Country	$ 427	$ 102	76%	decrease
Conference Fees	$ 51	$ 26	49%	decrease
Mandatory or Legislated Training	$ 20	$ 19	3%	decrease
Food Services & Hosting				
Food Services - Internal	$ 792	$ 450	43%	decrease
Hosting - External	$ 839	$ 615	27%	decrease
Employee/Partner Recognition	$ 631	$ 449	29%	decrease
Total	**$ 5,831**	**$ 4,372**	**25%**	**decrease**

4 Observations and Recommendations

4.1 Are Employee Business Expenses Appropriate, Economical, and Authorized?

Expenses that are inappropriate, uneconomical, or improperly authorized are both financial and reputational risks for the City.

To assess if employee business expenses were appropriate, economical, and authorized, we reviewed a sample of 86 employee business expenses between 2013 and 2015. As shown in Table 3, we found no purchases of inappropriate items, 9 uneconomical expenses, and 9 expenses with inadequate authorizations.

Table 3 – Appropriate, Economical, Authorization Errors

Description of Error	# of Errors (n=86)
Inappropriate Purchases (e.g.: alcohol (unapproved), inappropriate business fares, companion costs)	0
Uneconomical (e.g.: amounts over the permitted maximums as per directive)	9
Inadequate Authorization (e.g.: no approval signatures, not supervisor approval, self-approval)	9

4.1.1 Appropriate Purchases

Inappropriate purchases include restricted items that have been identified on the Restricted and Controlled Items List[1], unapproved alcohol purchases, and personal items. Within our sample, we did not identify any restricted item purchases, alcohol purchases, or personal items.

4.1.2 Economical Purchases

The Directive and Procedures identifies maximum amounts allowed for various employee expenses including seat selection and tipping. It also defines a maximum per diem that

---

[1] This list is found as Attachment I of the Procurement of Goods, Services and Construction Administrative Directive (A1439C).

can be claimed by an employee for the cost of meals and incidentals. Employee expenses that exceed these maximums must have the overage approved. Table 4 provides the types of expenses and maximum allowable amounts as per the Directive and Procedures.

Table 4 – Employee Business Expenses Maximum Allowable Amounts

Expense	Maximum Allowable Amount
Tipping/Gratuities	15%
Seat Selection	$ 15
Breakfast	$ 10
Lunch	$ 15
Dinner	$ 25
Incidentals (daily while traveling)	$ 10

Economical purchases are expenses that do not exceed the maximum amounts allowed by the Directive and Procedures. Our testing found nine expenses that exceeded the maximum amounts allowed. This included:

- Six lunches that were hosted locally where the cost per individual exceeded $15.
- One employee had a restaurant charge on a hotel bill that exceeded the daily maximum allowed for individual meals.
- One seat selection fee that exceeded $15.
- One taxi tip that exceeded 15%.

Collectively these nine expenses exceeded the permitted maximums by $1,105.

The last update of the Directive and Procedures was in March of 2012. In our interviews with Travel Coordinators, many identified that the maximum allowable amounts for tipping and seat selection fees no longer reflected the customary practice or actual price of these services.

Travel Coordinators also identified the maximum allowable costs for meals and the per diem as an issue in certain circumstances. This was particularly relevant for travel to locations where costs tend to be higher. In these instances, the actual costs were likely to exceed the per diem amounts.

4.1.3   Adequate Authorization

The Directive and Procedures indicates when pre-approval is required for expenses, and what positions can authorize employee business expenses before they are reimbursed. We tested our sample to determine if the expense approvals complied with the Directive and Procedures.

Within the sample set, we found nine expenses that did not have adequate authorization as per the Directive and Procedures. These included travel being booked prior to an approval form being signed, and approval signatures missing on a form.

Our testing also found five instances where the approvals were provided by individuals without appropriate authority. The Directive and Procedures require that expenses must be approved by an individual at least one level higher in the organizational hierarchy than the employee incurring the expense. This helps to ensure that there is appropriate oversight of expenses.

In one instance, an employee temporarily acting in a higher position approved business expenses of peer employees. This is not a technical violation of the Directive and Procedures. However, as the approving individual may not have long-term accountability for their decision to approve the expense, this situation does not provide appropriate assurance.

The memo issued by the City Manager in 2016 indicated that all travel out of province required the approval of the department Deputy City Manager. The Directive and Procedures only required out of country travel to be approved by the department Deputy City Manager. Since this is a change from what is required by the Directive and Procedures, the Directive and Procedures should be updated to avoid ambiguity and support employee compliance. Since this change was made in 2016, it did not affect our sample testing.

4.2 Is the Employee Business Expense Process Efficient and Effective?

When followed, the Directive and Procedures provide adequate controls around employee travel and business expenses. However, there are a few individuals and business areas within the organization that are not following it. There are also a number of potential process improvements for Administration to consider.

4.2.1 Administrative Errors

In addition to reviewing the sample for inappropriate, uneconomical or improperly approved expenses, we also reviewed the sample for administrative errors. Administrative errors include incorrect account coding, inadequate documentation, and various work-arounds of the Directive and Procedures. These types of errors will not typically result in a direct financial loss for the City but can reduce the efficiency and effectiveness of different organizational processes. As shown in Table 5, we found 46 administrative errors in our sample.

Table 5 – Administrative Errors Found in Sampling Procedures

Description of Error	# of Errors 2016 (n=86)
Coding/Incorrect allocation of costs (expenses were allocated to the incorrect account/purpose in the accounting system)	16
Documentation issues (e.g.: documentation was insufficient to support the expense or be in compliance with the Directive and Procedures. Documentation was not located)	22
Other (e.g.: employee booked own travel, error with foreign exchange, delayed submission of expense claim)	8

The Directive and Procedures provides clear definitions and directions related to the coding of expenses. However, these definitions are not readily available to individuals when filling in their business expense claim form.

The most common documentation error we found was that a list of meeting or event attendees was not provided to support catering or hosting costs. This is required by the Directive and Procedures to help ensure that these costs are appropriate and reasonable given the number of attendees and the purpose of the meeting or event.

Recommendation 1 – Review, Update, and Enforce Directive and Procedures
The OCA recommends that the Branch Manager, Financial Services reviews, updates, and enforces *Employee Business Expenses – Local and Out of Town* Administrative Directive and Procedures 1415. This should include: • Updating authorization requirements;   • Clarifying 'acting' role authority;   • Ensuring maximum allowable expense amounts are reasonable and reflect the current economy; and   • Ensuring requirements for accurate coding and documentation of expenses are met.
Management Response
Accepted   **Action Plan:** Management is currently working to update *Employee Business Expenses – Local and Out of Town* Administrative Directive and Procedures 1415 as part of a broader corporate review of Administrative Directives. The review, currently underway, will include an update of the authorization requirements, clarification of the authority of individuals in an 'acting' role, a review of allowable expenses in the context of the current economy including a review of allowable amounts for per diem meals, seat selection, and tipping, and an examination of the coding and documentation requirements. Management in Financial Services is examining instances of non-compliance and working to develop a process to report non-compliance to managers within the organization on a regular basis.   **Planned Implementation Date:** June 30, 2017   **Responsible Party:** Branch Manager, Financial Services

4.2.2   Travel Coordination

The Directive and Procedures require that a designated Travel Coordinator manage travel bookings and expense claims on behalf of employees. In some departments there is one individual appointed to this role who coordinates travel on behalf of their entire department. In other departments, this role is assigned at the branch level.

To assess if the employee business expense process was efficient and effective, we interviewed 18 individuals in 10 business areas – 10 were Travel Coordinators for their respective areas. The remaining 8 individuals hold strategic roles within their business areas and provided context and additional information about operational practices.

Based on our discussions, we found that there was reasonably consistent use of the process and the corporate forms as required by the Directive and Procedures. However, we also found that there were some business areas and individuals that do not use the Travel Coordinators to manage travel and travel expenses.

Three reasons were cited for not using the Travel Coordinator:

1. It was more convenient to book travel oneself or have an assistant do it.

2. The Travel Coordinator had left the role and not been replaced.

3. The employee did not know they had to use the Travel Coordinator.

Having an employee book their own travel is riskier for the organization than having travel booked through a Travel Coordinator for a number of reasons.

1. Individual employees do not typically have access to the web portal in order to book air travel with the City's preferred carrier. We estimate that in 2015, $2,800 could have been saved by using the discounted option.

2. Travel may not be properly reported. Departments are required to report all out-of-country travel to the City Manager's office twice per year. This information is also reported to the City's insurance carrier. Not having a centralized record of

travel makes it challenging to ensure that this information is accurate and complete.

3. Having a subordinate employee book travel for a more senior position results in a lack of expense oversight. If a manager has their assistant book a flight on his or her behalf, then approves the expense on their assistant's corporate credit card, there is no longer appropriate oversight on that expense. The manager is approving their own expense charged to someone else's card.

4. The current Directive and Procedures allows employees to benefit from individual travel rewards programs – such as frequent flyer programs or hotel loyalty programs. When travel arrangements are made by a third-party, these travel rewards programs do not influence the choice of travel options. However, when individuals book their own travel, these rewards programs can influence the choice of travel arrangements.

By ensuring compliance with the Directive and Procedures and requiring all employees to book travel through a Travel Coordinator, these risks are reduced.

4.2.3   Training & Knowledge Transfer

Business areas with Travel Coordinators who manage a large volume of travel and who have been in the role for a number of years, spoke confidently of the process. They were clear on the rules and the process, and had developed their own resources to meet their needs such as tracking sheets, filing systems, and manuals.

Business areas with less experienced Travel Coordinators, or those with an individual acting in the role, were less familiar and confident about the process. For example, they would be familiar with the preferred airline carrier, but did not know that there was a site to access discounted fare. They would keep paper records but not have any type of electronic tracking sheet. They did not know where to go for help with the process and would figure it out as they went along.

This strongly suggests the need for corporate training and support resources for this function. As the organization has changed through restructuring, there has been a move in a number of departments to decentralize the travel coordination function. Without appropriate training and support, there is a high risk that non-compliance in the organization will increase.

Recommendation 2 – Travel Coordinator Use and Training
The OCA recommends that Branch Manager, Financial Services provide appropriate training resources for Travel Coordinators, and ensure that Travel Coordinators are used to manage employee travel.
Management Response
Accepted
Action plan: Management is examining training requirements as part of the review of the Administrative Directive. Management will develop appropriate training resources for Travel Coordinators managing employee travel as well as any individuals who support the employee travel coordination function. In addition, Management is looking at including an acknowledgement that employees incurring travel expenses have read and agree to comply with the Administrative Directive as part of the approval of their authorization to travel.
Planned Implementation Date: June 30, 2017
Responsible Party: Branch Manager, Financial Services

4.2.4   Tracking Employee Travel

For this audit, we wanted to find out who was travelling, where they were going, why they were going, and how much the trip cost. We found that there was no single source of this information for the corporation.

We did find that most Travel Coordinators maintained electronic records of travel. However, each Travel Coordinator captures different information in different formats.

The Travel Coordinators provided us with their spreadsheets and records. We consolidated this data for the purposes of our analysis. However, this process was cumbersome and the data is incomplete as Travel Coordinators do not arrange all travel for their areas and keep records in different ways.

Based on the information provided to us, we estimate that more than 1,000 trips are taken by employees each year at a cost of over $1.6 million. This includes trips that are relatively local, such as to Wetaskiwin or Camrose, and those that are international.

By developing and supporting a corporate approach and template to tracking travel, this information would be available in a consistent, comparable format across the organization. This results in an opportunity for better oversight and reporting – particularly as employees move around in the organization.

Recommendation 3 – Track Employee Travel Corporately
The OCA recommends that Branch Manager, Financial Services develop and implement an approach to tracking corporate travel that allows for more efficient and effective oversight and reporting.
Management Response
Accepted
Action plan: Management is considering the use of a corporate template or other reporting mechanism to consolidate travel data in a consistent format. Use of a corporate template that captures consistent and comparable data will allow for more robust management oversight and provide the data necessary to analyze trends. A single template or other reporting mechanism will also allow for a more efficient and accurate consolidation of travel information for both insurance reporting purposes and for reporting to the City Manager's office.
Planned Implementation Date: September 30, 2017
Responsible Party: Branch Manager, Financial Services

4.2.5   Centralization Opportunity

The majority of Travel Coordinators we interviewed suggested or supported the idea of a corporate, centralized group within the organization to coordinate travel rather than having it decentralized to the departments, and, in many cases, further decentralized to the branches. Suggested benefits included:

- A more consistent process

- A centralized knowledgebase and place to go with questions

- Potential cost savings through consistent use of preferred carriers and hotels

- Consolidated reporting

- Streamlining the approval and review process

- Stronger oversight and accountability for compliance

Concerns arounds centralizing this function included:

- The potential for a corporate group to be unable to meet tight travel deadlines

- That there would be a rigid adherence to rules when booking travel that would not accommodate different traveler needs and circumstances (e.g., time away from family, incremental cost of add-on personal time, distance of residence from airport, etc.)

4.2.6   Completion and Approval of Forms

Form Design

We found that employees were using the corporate forms consistently to have their travel approved and to submit their expenses for disclosure and/or reimbursement. However, the majority of Travel Coordinators indicated that these forms are complex and difficult to use. Travel Coordinators would often have to correct the forms or sit with the employees to ensure they were completed correctly. Printed forms result in fonts that are too small to read and text boxes that are too small to use. Additionally, shifting the form

from an Excel format to a Google Sheet format (the City's new preferred system) has resulted in a loss of some form features like drop-down menus.

Thresholds

In the current process, travel that is outside of Canada requires the most extensive approval and review process. However costs for travel within Canada can exceed those of international travel.

Administration may want to consider reviewing and revising the existing approval process so that travel and expenses that are higher risk are provided with more scrutiny than travel and expenses that are lower risk.

By linking financial thresholds or other risks to different levels of approval, Administration may be able to improve the effectiveness and efficiency of this process while still maintaining an appropriate level of control.

Automation

Additional efficiencies may be gained through automation.

Approval of travel and expenses will typically require multiple levels of review and approval. To get the necessary signatures on a form, it will often need to be handled by a Travel Coordinator, a supervisor, administrative assistants, and the individuals who are actually signing the forms.

A review of nine external organizations (government organizations and universities) indicates that electronic forms and submissions are becoming more common. All but one of these organization had some form of automation in their expense approval processes. In three cases this automation was limited to a form that required printing (similar to what the City uses), but in most cases, there was automation of the form submission and approval process.

An automated workflow for the authorization process would likely improve the efficiency of the process by reducing the manual system entry and the time-lag as a manual form passes from hand-to-hand through the process.

Recommendation 4 – Examine Improvement Opportunities
The OCA recommends that the Deputy City Manager, Financial and Corporate Services develop a business case that explores opportunities for system improvements including: • Centralizing the travel coordination function; • Automation of forms and workflow; and • Risk thresholds

Management Response
Accepted **Action plan:** Management will develop a business case that explores opportunities for system improvements including centralizing the travel coordination function. The business case will include the automation of forms and workflow and give consideration to establishing risk thresholds. Certain of these items are being examined in conjunction with the Administrative Directive review and procurement and payment process reviews and work on these projects will be used to inform the development of a business case. Management is investigating the automation of forms, approval workflow and the creation of expenditure approval thresholds as part of the procure to pay framework. This includes the development of an expenditure authority matrix that identifies approval thresholds based on the risk associated with specific transaction streams. Work on the expenditure authority matrix will assist in identifying appropriate thresholds for business expense review as well as the appropriate flow of authorizations. A technology solution for workflow will be assessed as part of the SAP renewal and the Accounts Payable document management implementation. **Planned Implementation Date:** Thresholds (expenditure authority) – June 2017; Preliminary assessment of workflow – December 2017; Centralization of Travel Coordination Mid 2018. **Responsible Party:** Deputy City Manager, Financial and Corporate Services and Branch Manager, Financial Services.

5   Conclusions

Based on our review, we conclude that the employee business expenses process is reasonably well-controlled. The Directive and Procedures should be updated, but currently addresses key risks.

By increasing compliance with the Directive and Procedures, making forms more user-friendly, and providing training to Travel Coordinators, the organization can improve their compliance with the existing process.

We also conclude that there are a number of opportunities to change and improve the existing travel process. Process improvements such as centralizing travel coordination, considering risk thresholds, assessing automation solutions, and developing corporate record keeping protocols may result in improvements to efficiency and effectiveness.

The Office of the City Auditor would like to thank the Financial and Corporate Services department for their cooperation with this audit. We would also like to thank all of the departments who willingly shared their knowledge and experiences throughout the audit process. It was very much appreciated.

Appendix I. Objectives, Scope, and Methodology

Objectives

This audit had two objectives:

Objective 1:

To determine if employee business expenses are appropriate, economical, and authorized.

Criteria:

1. Appropriate expenses are in accordance with the Employee Business Expenses Directive and Procedure A1415I; and are reasonable within the context in which they were incurred.

2. Economical expenses do not exceed the maximum allowable amounts as defined in the Employee Business Expenses Directive and Procedure A1415I.

3. Authorized expenses are those approved in accordance with the Employee Business Expenses Directive and Procedure A1415I.

Objective 2:

To assess the efficiency of the employee business expense process.

Criteria:

1. The employee business expense process. This included a review of form use and routing, roles, and technology use.

Scope

The scope of this audit included employee business expenses related to:

- Business Travel
- Business Travel - Out of Country
- Conference Fees
- Employee Recognition
- Food Services - Internal
- Hosting - External
- Local Training

- • Mandatory or Legislated Training
- • Training - Out of Country
- • Training Requiring Travel
- • Volunteer/Board/Partners Recognition

The most recent revision of the applicable Administrative Directive occurred in 2012. After this date, all employee business expenses would be expected to comply with the directive. As such, we sampled from expenses incurred in 2013, 2014, and 2015. This allowed us to maintain a consistent standard in our analysis. We also did a high-level review of the partial year 2016.

Expenses related to private vehicle reimbursement (mileage) were out of scope. These expenses were addressed in the *2012 Private Vehicle Reimbursement Audit*.

Methodology

Sampling

We used two sampling approaches for this audit that resulted in a total sample size of 86 expenses.

During the planning phase, we identified a random sample of 50 expenses from the corporate accounting system (SAP). Fourteen expenses were removed from this initial sample. These transactions did not represent actual business expenses that could be tested. Examples of these are accruals, adjustments to accruals, allocation of overhead expenses, or journal vouchers transferring funds between accounts. We used our remaining sample of 36 to identify key controls and risks, and develop the audit program.

To complete the audit program, we sampled an additional 50 expenses. This was a judgmental sample that represented higher-risk activities such as catering, hosting, and travel. It was also chosen to ensure representation of all City departments.

Process Assessment

Business expenses such as hosting, food services, and employee recognition are typically paid through corporate credit cards. The process to review and approve corporate credit

card expenses was addressed in the *Continuous Auditing: Corporate Procurement Card Controls* audit of January 2016. Because this process had been reviewed recently, we restricted the scope of this process review to employee travel expenses. Travel expenses require a pre-approval process and, unlike corporate credit card purchases, are likely to have a cash reimbursement to an employee.

To assess the efficiency and effectiveness of the travel expense process, we interviewed 18 individuals in the business areas – 10 of whom are designated Travel Coordinators for their departments or branches. These individuals provided detailed information on how the travel coordination and travel expense management process is applied in their business areas.

The remaining 8 individuals hold strategic roles within the departments and were able to provide context and operational information to clarify and supplement the information provided by the Travel Coordinators.

Interview notes were analyzed to identify the strengths, weaknesses, opportunities, and risks to the process.

The Financial and Corporate Services department had initiated a review of the Directive and Procedures prior to the start of this audit. To avoid duplication of work and out of respect for our interviewees' time, the Project Manager from Financial and Corporate Services accompanied us on our interviews. We also shared our detailed notes and analysis to support this initiative.

In addition to internal interviews, we also reviewed the travel and expense policies of nine external organizations (universities and other government entities). We identified similarities and differences with our own policies and practices. We also identified any unique practices that could be adopted by the City of Edmonton to enhance our current practices.