

**Revenue and Finance - Citywide Travel**  
**Audit 05-30**  
**Risk Analysis Work Sheet**

<b>Risk</b>	<b>Control</b>	<b>Control In Place</b>	<b>Risk Assessment</b>	<b>Obj</b>
Reimbursement of unauthorized / ineligible expenses.	Accounts payable reviews reimbursement form for proper approval and supporting documentation.	Yes	Medium	1
Expenses encumbered after travel date.	Accounts payable reviews date of purchase order in comparison to travel date and receipts.	Yes	Medium	1