



Corporate Credit Card Audit Checklist

Pre-Audit Documentation Review

Verify that all credit card statements, digital receipts, and monthly transaction logs are complete and accessible for the period under review.

Audit Period Start Date

Audit Period End Date

Monthly Credit Card Statement

[📁 Upload File](#)

Digital Receipt Repository/Folder

[📁 Upload File](#)

Reviewer Assigned

- ☐ Internal Auditor
- ☐ Accounting Manager
- ☐ Finance Controller

Documents Verified

- ☐ Monthly Statement
- ☐ Transaction Logs
- ☐ Merchant Service Reports
- ☐ Previous Month's Reconciliation

Initial Observations/Notes

Write something...

Transaction Verification & Receipt Matching

Cross-reference every line item on the credit card statement with the corresponding physical or digital receipt to ensure documentation exists for every charge.

Transaction Date

Enter date...

Merchant Name

Write something...

Transaction Amount

Enter a number...

Upload Corresponding Receipt

 Upload File

Match Status

- ☐ Matched
- ☐ Missing Receipt
- ☐ Disputed

Audit Notes/Discrepancy Details

Write something...

Auditor Verification Signature

Policy Compliance Check

Evaluate transactions against the company's corporate travel and expense policy to identify unauthorized merchants, prohibited categories, or spending limit violations.

Policy Violation Types Identified

- ☐ Unapproved Merchant/Vendor
- ☐ Spending Limit Exceeded
- ☐ Prohibited Category (e.g., Alcohol, Entertainment)
- ☐ Missing Mandatory Documentation
- ☐ Out-of-Policy Travel/M meal Spend

Violation Reference ID

Write something...

Details of Policy Non-Compliance

Write something...

Date of Violation Detected

Enter date...

Total Disputed Amount

Enter a number...

Auditor Compliance Confirmation

Expense Categorization & Coding

Ensure all transactions are accurately mapped to the correct General Ledger (GL) accounts, cost centers, and department codes.

Transaction Date

GL Account Number

Expense Category

- ☐ Travel & Lodging
- ☐ Meals & Entertainment
- ☐ Office Supplies
- ☐ Software & Subscriptions
- ☐ Fuel & Transportation
- ☐ Miscellaneous

Cost Center / Department

- ☐ Sales
- ☐ Marketing
- ☐ Engineering
- ☐ Operations
- ☐ Human Resources

Transaction Amount

Enter a number...

Business Purpose Description

Write something...

Supporting Invoice/Receipt

 Upload File

Duplicate & Fraud Detection

Scan for duplicate charges, suspicious merchant activity, or unusual patterns that may indicate accidental double-billing or fraudulent usage.

Identified Fraud Indicators

- ☐ Duplicate Transactions
- ☐ Unauthorized Merchant Category
- ☐ Unrecognized Foreign Transactions
- ☐ Transactions exceeding single-limit threshold
- ☐ Missing supporting documentation

Flagged Transaction ID/Reference

Write something...

Total Discrepancy Amount

Investigation Notes & Findings

Evidence of Disputed Transaction

 Upload File

Auditor Verification

Authorization & Approval Audit

Confirm that every transaction or monthly statement has been reviewed and digitally signed off by the designated manager or department head.

Audit Review Date

Approval Status

- ☐ Approved
- ☐ Pending Clarification
- ☐ Rejected

Approving Manager Name

Write something...

Verified Approval Criteria

- ☐ Manager Signature Verified
- ☐ Budget Limit Verified
- ☐ Policy Compliance Confirmed

Evidence of Approval (Email/Screenshot)

 Upload File

Auditor Final Sign-off

Discrepancy Resolution & Follow-up

Document any identified missing receipts or unauthorized charges and track the status of dispute filings or employee reimbursement requests.

Discrepancy Type Identified

- ☐ Missing Receipt
- ☐ Unauthorized Charge
- ☐ Duplicate Transaction
- ☐ Incorrect GL Coding
- ☐ Policy Violation

Discrepancy Description

Write something...

Date Discrepancy Identified

Enter date...

Resolution Action Plan

Write something...

Supporting Evidence/Correspondence

 Upload File

Auditor Verification Signature

Final Reconciliation & Reporting

Finalize the audit by reconciling the total card spend with the general ledger and generating a summary report for executive review.

Audit Completion Date

Enter date...

Total Audited Transaction Amount

Enter a number...

Total Discrepancy Amount Found

Enter a number...

Audit Outcome Status

☐ Passed - No Issues

☐ Passed with Minor Discrepancies

☐ Failed - Investigation Required

Audit Summary Notes

Write something...

Final Audit Report PDF

 Upload File

Auditor Signature