



# **Summary of the Review of Selected Travel Expenses of the Canadian Security Intelligence Service**

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Office of the Comptroller General  
June 2015

## Background

- Following questions raised regarding travel expenses of the Director of the Canadian Security Intelligence Service (CSIS), the President of the Treasury Board requested that Treasury Board of Canada Secretariat officials look into this matter.
- The Office of the Comptroller General of Canada (OCG) was tasked with the review of travel expenses of the Director of CSIS.
- The review was performed by OCG staff with the assistance of the CSIS internal audit function.

## The Canadian Security Intelligence Service

- The role of CSIS is to investigate threats, analyze information and produce intelligence to protect the country and its citizens.
- To deliver on its mandate, CSIS works in close collaboration with partner organizations domestically and abroad.
- CSIS resources and personnel are geographically dispersed across Canada. This allows CSIS to closely liaise with its domestic partners on security issues of mutual interest.
- CSIS also has officers stationed in various cities around the world whose role is to collect and, when required, share security intelligence information related to threats to Canada, its interests and its allies with host agencies.

Source: CSIS *Public Report 2013-2014*

## About the Review

- The Directive on Special Travel Authorities governs travel for ministers, members of Parliament, heads of departments and executives.
  - The directive provides discretion to deputy heads over the selection of commercial accommodation, meals and incidentals.
  - Discretion shall be exercised with prudence and probity. The provisions of the Treasury Board Directive on Travel, Hospitality, Conference and Event Expenditures can serve as a guide when exercising this discretion.
- The Treasury Board directive requires departments to have oversight mechanisms, accountabilities and controls in place to ensure that expenditures related to travel, hospitality, conferences and events are managed in an effective, efficient and economical manner.
- The Treasury Board directive is to be read in conjunction with the Travel Directive, which provides for the reimbursement of reasonable expenses incurred while travelling on government business.
- The objective of this review was to assess whether the travel expenses of the Director of CSIS were in line with key requirements of the Treasury Board Directive on Travel, Hospitality, Conference and Event Expenditures and related policy instruments.
- More specifically, the review examined whether:
  - Reasons for government business travel were properly documented;
  - Expenses were approved by someone with the delegated authority; and
  - Expenses were reimbursed in accordance with specified rates and limits and, in situations where discretion was exercised, exceptions were properly justified and documented.
- The scope of this review included travel expenses incurred by the Director of CSIS for the period of October 1, 2013, to January 31, 2015.
- A total of 37 travel expense claims for domestic and international travel were identified for this period and reviewed.

## Overall Review Findings

- Overall, the review found that travel expense claims were generally in line with the requirements of the Treasury Board Directive on Travel, Hospitality, Conference and Event Expenditures and related policy instruments. More specifically, the review found that:
  - Reasons for government business travel were provided, but documentation could be strengthened.

- Account verification and payment/settlement were approved by someone with the delegated authority. However, there was no evidence of travel pre-approval on file.
- Allowances for meals, incidental costs and mileage were reimbursed in accordance with applicable limits.
- Flight arrangements were reimbursed based on supporting invoices. However, there were insufficient details on file (e.g., comparable options, firm or flexible fare) to assess the reasonability of flight costs. Monitoring of credits resulting from cancelled flights needs to be enhanced.
- Accommodations were reimbursed in accordance with specified limits. In situations where discretion was exercised, appropriate justifications existed. However, justifications were not always documented in travel files at the time of the review.
- Although not the focus of this review, no fraud, abuse or mismanagement was found.

## Review Findings Specific to Accommodation

- For the 15 commercial accommodation reimbursements included in the travel expense claims reviewed:
  - 8 of 15 accommodations were reimbursed in accordance with specified limits.
  - 3 of 15 accommodations were in excess of specified limits but were supported with documented justifications [1](#) on file.

| Location         | Rate paid   | Specified city limit | Number of nights |
|------------------|-------------|----------------------|------------------|
| <b>Australia</b> | \$248/night | \$200/night          | 3                |
| <b>Europe</b>    | \$367/night | \$280/night          | 1                |
| <b>Asia</b>      | \$709/night | \$309/night          | 2                |

- 4 of 15 accommodations were in excess of specified limits. Appropriate justifications [1](#) existed but were not properly documented on file at the time of the review. Justifications were subsequently documented on file.

| Location      | Rate paid   | Specified city limit | Number of nights |
|---------------|-------------|----------------------|------------------|
| <b>Europe</b> | \$717/night | \$445/night          | 2                |
| <b>USA</b>    | \$269/night | \$200/night          | 1                |
| <b>Canada</b> | \$159/night | \$139/night          | 1                |

## Review Recommendations

The Canadian Security Intelligence Service should:

1. Formalize its pre-approval of the Director's travel.
2. Formalize its monitoring process for flight credits resulting from the Director's cancelled flights.
3. Improve documentation supporting the Director's:
  - Reasons for government business travel;
  - Flight requirements and constraints; and
  - Justifications for exceptions to accommodation limits.

## Management Response and Actions

The Canadian Security Intelligence Service has reviewed and accepted the findings of the review. In order to address the review findings and recommendations, the following actions have been fully implemented:

- Pre-approval of travel (Recommendation 1) and improvements in supporting documentation (Recommendation 3) have been formalized:
  - A template has been implemented to be used by the CSIS Director's Office for CFO approval of travel.
  - The template will improve documentation by including the requisite Treasury Board directive categories (i.e., reason for government travel, rationale for accommodation above specified government rates, and specific flight requirements).
- A more robust process to systematically monitor flight credits (Recommendation 2) has been established.

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## Footnotes

1

Examples of justifications include security considerations (determined in collaboration with local authorities), location of an event and availability of hotels.

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