

Recommendations

Recommendation 1

4.11 The committee recommends that the Minister for Defence directs the Australian National Audit Office to undertake biennial performance audits of the Department of Defence's management of credit and other transaction cards to ensure:

- (a) recommendations from the 2015-16 performance audit are implemented in full; and
- (b) Defence complies with performance standards set by the *Public Governance, Performance and Accountability Act 2013*.

Recommendation 2

4.12 The committee recommends that the Joint Committee of Public Accounts and Audit include the Department of Defence's management of credit and other transaction cards and its compliance with the *Public Governance, Performance and Accountability Act 2013*, as part of its ongoing work program.

Recommendation 3

4.22 The committee recommends that the Department of Defence re-examine the use of credit cards for cash advances and their acquittal processes, including independent verification of transactions for travel and purchase cards, in collaboration with the Department of Finance and the Australian National Audit Office.

Recommendation 4

4.25 The committee recommends that the Department of Defence ensure that it fully addresses the issues identified in the Australian National Audit Office audit report on the use of taxis and car hire, including:

- (a) ensuring adequate controls are in place to effectively manage taxi and car hire for those unable to use the Defence travel card; and
- (b) investigating the high use of specific individual taxis, multiple expensive taxi fares and 'small hours' travel. The results of this investigation should be made publicly available on the Defence website.

Recommendation 5

4.33 The committee recommends that the Department of Defence be more transparent in reporting disciplinary action taken against individuals found to have committed credit card fraud, whether steps taken are administrative or judicial in nature. This should include publishing the outcomes of disciplinary or criminal action on the Defence website and in service newspapers.

Recommendation 6

4.35 The committee recommends that the Department of Defence evaluate its current training, education and information programs in relation to the use of

credit and other transaction cards to ensure compliance with the performance standards set by the *Public Governance, Performance and Accountability Act 2013*.