

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

TRAVEL & EXPENSE

Travel Expense Review Template

A compact review template for testing one employee, trip or exception cluster from policy to payment.



How to use this template

This template is designed as a practical starting point for travel expense review. Complete only the fields that add value to your methodology, keep evidence references traceable, and adapt terminology to your organization. The goal is consistency without turning documentation into bureaucracy.

EMPLOYEE	TRIP / PERIOD
COUNTRY	APPROVER
REVIEWER	TOTAL SPEND

GOOD TEMPLATE DISCIPLINE

- Write for the next reviewer, not only for yourself.
- Separate facts, management explanation and auditor judgment.
- Reference evidence rather than pasting everything into the form.
- Record changes to scope, ownership or conclusion as they occur.

Trip authorization

BUSINESS PURPOSE

PRE-APPROVAL / ESTIMATED COST

POLICY LIMITS APPLICABLE

Expense testing

HOTEL / FLIGHT / TAXI / MEALS

RECEIPTS AND BUSINESS RATIONALE

EXCEPTIONS / DUPLICATES / PERSONAL SPEND

Conclusion

TOTAL EXCEPTION VALUE

MANAGEMENT EXPLANATION

RECOVERY / POLICY ACTION

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Trip approved at EUR 2,100 estimate; actual EUR 2,860 due to hotel overrun. Evidence supports trade-fair pricing; approval for exception obtained retrospectively.

Trip authorization - example

BUSINESS PURPOSE

Example entry: Trip approved at EUR 2,100 estimate; actual EUR 2,860 due to hotel overrun. Evidence supports trade-fair pricing; approval for exception obtained retrospectively.

PRE-APPROVAL / ESTIMATED COST

Document the specific evidence, rationale and owner relevant to this field.

POLICY LIMITS APPLICABLE

Document the specific evidence, rationale and owner relevant to this field.

EXAMPLE NOTE

Examples are intentionally simplified. In a real audit file, keep the wording specific enough that another auditor can understand what happened, why it matters and which evidence supports the conclusion.

Final quality check

- ☐ All mandatory fields are complete or clearly marked not applicable.
- ☐ Evidence references are traceable to the audit file.
- ☐ Important judgments and scope changes are documented.
- ☐ Open items have an owner and target date.
- ☐ The conclusion is consistent with the evidence recorded.
- ☐ Reviewer comments have been resolved or carried forward.

SIGN-OFF / FINAL NOTES

PREPARED BY / DATE

REVIEWED BY / DATE

FINAL CONCLUSION / DECISION

OUTSTANDING FOLLOW-UP