



Policy F4 – Corporate Credit Card

1. Policy Intention

Authorised Corporate Credit Cardholders are the Chief Executive Officer and the Manager Corporate Services.

This policy serves as a guideline for the use of and responsibilities linked to Council's Corporate Credit Cards.

2. Policy

The Shire is committed to:

- (a) Provide a useful resource to enable purchasing in remote and emergency situations;
- (b) Facilitate purchases with corporate credit cards when standard account facilities are unavailable, reducing the need for nominated staff to carry cash.
- (c) Providing an effective means of auditing expenditure incurred.

2.2 Corporate Credit Card Limits

- (a) Chief Executive Officer: expenditure limit of \$7,500;
- (b) Manager Corporate Services: expenditure limit of \$5,000.

2.3 Scope and Application

2.3.1 Conditions of use

- (a) An agreement shall be signed by the cardholder and the Shire which sets out the cardholder's responsibilities and legal obligations when using the Corporate Credit Card.
- (b) The Corporate Credit Card should only be used for purchasing goods and services on behalf of the Shire; for official Council purposes.
- (c) Expenditure shall not be permitted unless the expenditure has been budgeted for in the annual budget.
- (d) Personal use and recoup of personal expenditure is not permitted;
Unintended personal transactions are to be reimbursed via a Debtor invoice raised within 7 days of the Bank Statement issue date.
- (e) No Cash withdrawals are to occur;
- (f) The Corporate Credit Card cannot be used for the payment of fines;
- (g) Collection of personal reward scheme points on business purchases is not authorised.
- (h) Card sharing when the authorised card holder is absent is not permitted.

- (i) An expenditure request form is to be completed and approved prior to any purchase taking place.

Requests for purchases using the CEO's Corporate Credit Card are to be counter-signed by the MCS and the Shire President.

Requests for purchases using the MCS's Corporate Credit Card are to be counter-signed by the CEO

Proof of purchase (receipt) is to be attached to the form for auditing and reconciliation purposes.

If proof of purchase cannot be provided, a Statutory Declaration needs to be completed and signed by the purchasing officer and attached to the form.

- (j) Corporate Credit Card statements are to be reconciled monthly with supporting documents attached and signed by the Chief Executive Officer or the Manager of Corporate Services.

2.3.2 Reasonable Business Use

Following purchases can be made with a Corporate Credit Card if raising a purchase order is not feasible, with a \$2,000 limit per transaction:

- (a) Assist with urgent *one-off* purchases when a Credit Account is required before purchase can be made;
- (b) Office supplies and equipment purchases;
- (c) Travel costs for official duties i.e. accommodation, fuel, etc.
- (d) Training and professional development i.e. registration fees, conferences, and online courses etc.;
- (e) Catering and hospitality i.e. meals for official meetings, community / staff events, etc.
- (f) Utilities and subscriptions i.e. payment of software licenses, cloud services, etc.
- (g) Emergency and contingency expenses i.e. unforeseen costs such as urgent repairs or disaster response needs.

2.4 Destruction

When the Manager of Corporate Services leaves the employ of the Shire, the Corporate Credit Card is to be handed over to the Chief Executive Officer on the last day of employ for immediate destruction.

A dated and signed picture of the destroyed card is to be attached to the Manager Corporate Services' Exit Check List.

In case of departure of the Chief Executive Officer, the Corporate Credit Card requires to be handed back to the Shire President on the last day of employ for immediate destruction.

A dated and signed picture of the destroyed card is to be attached to the Chief Executive Officer's Exit Check List.

2.5 Auditing

Sufficient and robust auditing processes are to be implemented and maintained to ensure the proper and accountable use of Corporate Credit Cards.

A report on all spending under this Policy is to be included in the monthly financial report presented to Council each month.

2.6 Legislative and Strategic Context

The *Local Government Act 1995* and the associated subsidiary legislation provides the broad framework within which this policy operates.

Function		Finance			
Policy Number		F4			
Responsible Officer		Chief Executive Officer			
Related Legislation / Documents / Policies		Local Government Act 1995, Local Government (Financial Management) Regulations 1996			
Risk Rating	High	Review Frequency	Annually	Next Review	Oct 2023
Date Adopted		16 February 2022		Resolution N#	RES 6804/02/22 Simple Majority

Amendments		
Date	Details of Amendment	Resolution N#
19 Oct 22	Policy number amended	6891/10/22
19 Jun 24	Policy amended to include Manager of Corporate Services	48/06/24

Review		
Date		Resolution N#
17 July 24	Policy Review	61/07/2024

End

