
CORPORATE CREDIT CARD POLICY

INTENT

The purpose of this policy is to establish good governance arrangements to facilitate the responsible issue and use of Corporate Credit Cards.

SCOPE

This policy applies to all officers issued with a Corporate Credit Card and officers who utilise the cards for purchases.

DEFINITIONS

TERM	DEFINITION
Corporate Credit Card	A credit card issued by Cook Shire Council's credit card provider in the name of the authorised Council officer.

POLICY STATEMENT

1. BACKGROUND

Corporate credit cards have been implemented to allow Council to transact business in a more efficient manner and as an alternative method of payment for purchases of goods and services where other methods of payment are not acceptable to the supplier.

2. AUTHORISATION TO ISSUE

A corporate credit card will only be issued under the authority of the Chief Executive Officer.

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All employees issued with a Corporate Credit Card will be required to sign an agreement form stating that they have read and understood the Corporate Credit Card Policy, Procurement Policy, Entertainment and Hospitality Policy and Travel and Reimbursement Policies and associated instructions and procedures.

2.1. CREDIT LIMITS

Maximum monthly credit limits are as follows:

Position	Credit limit	Other
Mayor	\$3,000	
CEO	\$8,000	
Director Organisational Business Services	\$8,000	
Director Community, Economy and Innovation	\$8,000	
Director Infrastructure Services	\$8,000	
Community Development Officer	\$3,000	
Finance Manager	\$4,000	
ICT Manager	\$8,000	Pay Pal
Workshop and Fleet Manager	\$5,000	

2.2. CANCELLATION OR WITHDRAWAL

Upon a Cardholder's termination or transfer, the Corporate Credit Card must be returned no later than the last day of employment to the Finance Department. The Finance Department shall arrange for the card to be cancelled with the provider, and subsequently destroyed. The cardholder is to finalise any outstanding card reconciliations prior to their departure.

Use of Corporate Credit cards is to be only in accordance with this Policy. Any misuse of the Corporate Credit Card will result in future use by the cardholder being withdrawn or reviewed. Disciplinary measures may apply. For clarity the following uses are deemed to be contrary to this policy and code of conduct:

- Obtaining goods or services for personal or non-work related purposes.
- Obtaining cash advances
- Obtaining any other personal benefit from the use of Council's purchase card.

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2.3. REPORTING LOST OR STOLEN CARDS

Cardholders are responsible for the use of the corporate credit card in accordance with this procedure and must ensure the safekeeping of the card at all times. Loss or theft of the corporate credit card must be reported by the cardholder to the financial institution and Finance Department immediately.

2.4. APPROPRIATE USES OF CORPORATE CREDIT CARD

The use of a corporate card does not exempt the user from normal procurement processes, such as obtaining quotations. Though it does exempt them from raising purchase orders for the purchase, they are still subject to the financial delegations set out in the Procurement Guidelines. The corporate credit card should not be used to bypass procurement processes if there is only one supplier for example. Refer to the related documents at the back of this Policy for further guidance.

A pay pal account may be linked to a corporate card for extra security when making internet purchases. The only Department that would be expected to utilise the pay pal account would be Information, Communication Technology Department, who make a number of low value purchases online due to the nature of the operations. Information, Communication Technology Department is to follow the same process as set out in this policy for all purchases.

Corporate Credit Cards must not be used for:

- a) obtaining cash from any source;
- b) payment of any private expenditure including the payment of travel expenditure for accompanying partners on business trips;
- c) payment for goods or services which are not available or complete at the time of the transaction (ie. no back orders);
- d) purchase of any items where a purchasing arrangement is in place for that type of supply, eg office equipment, stationery;
- e) purchase of 'valuable and attractive' items (e.g. digital cameras) or assets. Where Council is unable to set up an account with a supplier, approval to purchase must be sought from the Procurement Co-ordinator.

2.5. RESPONSIBILITY OF FINANCE DEPARTMENT

The Finance Department will perform the following functions:

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- a) Follow up any apparent misuse or noncompliance with this policy and associated procedure/s with the Director Organisational Business Services;
- b) Maintain a current register of all authorised cardholders; and
- c) Follow up any lost or stolen Corporate Credit Cards to ensure they have been cancelled immediately upon notification of a loss.

2.6. RESPONSIBILITY OF CARDHOLDERS

The Cardholder will ensure that:

- a) They understand the Corporate Credit Card, Procurement, Entertainment & Hospitality and Travel and Reimbursement Policies and Procedures;
- b) Corporate Credit Card is used for official Council business only;
- c) The Corporate Credit Card is not used for any purpose that contravenes this or any other Council policy;
- d) They shall be accountable for every transaction processed through the Corporate Credit Card and these may be investigated if unauthorised;
- e) A tax invoice / receipt is collected for all transactions;
- f) The Corporate Credit Card is stored safely and securely at all times;
- g) Loss or theft of the corporate credit card must be reported by the cardholder to the financial institution and Finance Department immediately;
- h) The monthly statement is reconciled in accordance with Councils Credit Card Procedure within 7 days of the statement date;
- i) All documents pertaining to the transactions are made available to the Finance Department;
- j) For FBT purposes, expenses relating to the provision of entertainment, they must provide details of the total number of staff who attended and the total number of attendees.

KEY RESPONSIBILITIES

RESPONSIBLE OFFICER	RESPONSIBILITY
Chief Executive Officer	To approve the allocation of Corporate Credit Cards to employees.

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RESPONSIBLE OFFICER	RESPONSIBILITY
Cardholder	For the safe custody of their Corporate Credit Card, abiding by all terms and conditions of this policy and to ensure correct and accurate accounting processes are undertaken for each transaction.
Finance Department	To monitor and review Corporate Credit Card use ensuring that cardholders are adhering to all relevant Council policies and that transactions are being processed in a timely manner.

REFERENCES, LEGISLATION AND GUIDELINES

Industrial Relations Act 2016
Local Government Act 2009
Local Government Regulation 2012
Public Sector Ethics Act 1994

RELATED DOCUMENTS

Acceptance Form - Terms and Conditions of Credit Card Use
Credit Card Use Procedure
Credit Card Purchase Request Form
Procurement Policy
Procurement Procedure
Entertainment and Hospitality Policy
Travel Procedure
Councillor Remuneration and Expenses Reimbursement Policy
Reimbursement Travel Related Expenses – Employees (Instruction)

IMPLEMENTATION/COMMUNICATION

This Policy will commence from the date of adoption. This Policy replaces all other Internal Credit Card Policies.

This Policy will be made available to all indoor staff on Council's intranet site and controlled document section of Council's electronic document records management system (HPE Content Manger) and to all outdoor staff via their supervisor/coordinator.

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Council reserves the right to vary, replace or terminate this Policy from time to time. This Policy will be reviewed when preparing for or following an internal or external audit if policy changes have been identified as appropriate, or when legislative requirements change.

This Policy will commence on adoption.

APPROVED BY

Council resolution

REVIEW

SPONSOR:	Director Organisational Business Services
OFFICER RESPONSIBLE FOR REVIEW:	Finance Manager
ADOPTION DATE:	19 February 2020
REVIEW DATE:	February 2025

THIS POLICY IS TO REMAIN IN FORCE UNTIL OTHERWISE DETERMINED BY COUNCIL

AMENDMENT HISTORY

VERSION	AMENDMENT DETAILS	AMENDMENT DATE	APPROVAL
V1.0	New Policy	January 2008	Council Resolution 28137
V2.0	Minor amendments	December 2009	Council Resolution 29033
V3.0	Minor amendments	July 2011	Council Resolution 29944
V4.0	Minor amendments	November 2012	Council Resolution

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VERSION	AMENDMENT DETAILS	AMENDMENT DATE	APPROVAL
			30403
V5.0	Review	April 2013	Council Resolution 30514
V6.0	Minor amendments	July 2015	Council
V7.0	Minor amendments	April 2016	Council
V8.0	Minor amendments	March 2018	Council
V9.0	Major amendments or policy and related forms	February 2020	Council

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