



2.5 CORPORATE CREDIT CARD POLICY

Distribution	Chief Executive Officer, Deputy Chief Executive Officer, Works Manager
Responsible Officer	Chief Executive Officer
Date adopted	20 March 2019
File Reference	3/132

Purpose

This policy is designed to provide clear direction on the use of Council's corporate credit cards.

Objective

- To ensure corporate credit card is used correctly; and
- Provide a useful resource as an alternative form of payment.

Scope

Chief Executive Officer, Deputy Chief Executive Officer, Works Manager

Standard

The shire, in order to enhance daily purchasing processes and reduce administrative costs, will authorise the issue, by its preferred financial services provider, of three (3) corporate credit cards with a maximum credit limit of \$15,000 in total, to the Chief Executive Officer (credit limit \$9,000), the Deputy Chief Executive Officer (credit limit \$3,000) and the Works Manager (credit limit \$3,000) for which the use is subject to the following conditions:

- The corporate credit cards are only to be used for the purchase of goods and services on behalf of the Shire of Goomalling such as, but not limited to, accommodation, meals, travel, fuel, conference/seminar fees, and subscription to professional memberships, journals, publications where the use of a purchase order is impractical or not possible.
- The corporate credit cards shall not be used for cash advances.
- The corporate credit cards shall not be used for expenditure on personal items or services.
- The corporate credit cards shall not be tied to any type of personal benefit or reward.
- If the corporate credit card is lost, stolen and/or damaged it shall be reported to Bendigo Bank immediately, as well as to Council.

The following are the approved methods of processing transactions subject to the cardholders on each occasion maintaining a documented record of such transactions:

- Across the counter (the cardholder authorises a purchase by PIN at the time of purchase).
- By telephone (the transaction is completed by quoting corporate card details to the supplier).
- By mail, quoting card details on orders to suppliers.
- By internet (the transaction is completed by quoting credit card details to the supplier).

It is the responsibility of the Chief Executive Officer, Deputy Chief Executive Officer and Works Manager (cardholders) to retain purchase/expenditure documentation, tax invoices and Creditors/Finance Officer to reconcile with credit card statements at the end of the each month.

The Chief Executive Officer, Deputy Chief Executive Officer and Works Manager (cardholders) must sign the credit card statement in the space provided to validate the transactions shown on the statement. The Chief Executive Officer is to sign off on the summary of transactions as further verification and validation for the Deputy Chief Executive Officer and Works Manager Cards and the Deputy Chief Executive Officer is to sign off on the summary of transactions as further verification and validation for the Chief Executive Officer.

Any disputed amounts on the credit card statement must immediately be brought to the attention of the Shire President.

Termination of Employment

The corporate credit card will be cancelled immediately upon the termination of employment of the Chief Executive Officer, Deputy Chief Executive Officer and Works Manager (cardholders). The Chief Executive Officer, Deputy Chief Executive Officer and Works Manager remain responsible for providing details of any expenditure included on the corporate credit card statement up to and including their final day of employment.

Cardholder Acknowledgement

The Chief Executive Officer, Deputy Chief Executive Officer and Works Manager must sign a "letter of acknowledgement and declaration" acknowledging their responsibilities to comply with the Shire of Goomalling's policy when using the corporate credit card.

Improper Use of Credit Card

The Chief Executive Officer, Deputy Chief Executive Officer and Works Manager are the custodians of the corporate credit cards and in a position of trust in regard to the use of public funds and improper use of that trust may render the Chief Executive Officer, Deputy Chief

Executive Officer and Works Manager liable to disciplinary/legal action/criminal prosecution.
Improper use includes misuse and/or fraudulent use.

Definitions

Cardholders Refers to Chief Executive Officer, Deputy Chief Executive Officer and Works Manager.

Roles & Responsibilities

Chief Executive Officer

- Ensure compliance with policy

Manager of Finance

- Ensure compliance with policy

Works Manager

- Ensure compliance with policy

Finance/Administration Officer/Account Payable

- Reconcile credit cards monthly
- Include copy of credit card statement in monthly Council reports

Legislation

[Local Government \(Financial Management\) Regulations 1996 \(5-1e, 11-1a\)](#)

Document Links

Strategic Community Plan

C1.5 Develop a policy framework to guide Council's decision making

C2.7 Provide reporting processes in a transparent, accountable and timely manner

Policy

[2.4 Purchasing Policy](#)

Procedures Manual

Nil

Local Law

Nil

Delegation

DE31 Approval of Credit Cards

Review History

Version	Review date	Minute no.	Notes
1	September 2015	1 092015.SM	
1.1	March 2019	9.15 032019.OM	Formerly 1.2 Use of Corporate Credit Card Added Works Manager and Finance Manager
	June 2023		