



**Central  
Tablelands  
Water**

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**Corporate Credit Card Policy**

## DOCUMENT CONTROL

Document Title		Corporate Credit Card Policy			
Policy Number		CTW-PR018			
Responsible Officer		Director Finance and Corporate Services			
Reviewed by		General Manager			
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## Objective

The objective of this policy is to set out Council requirements for the responsible organisational use of Corporate Cards with the aim to minimise administration expenses and time inefficiencies with purchases and to ensure effective control and accountability of certain Council purchases and payments.

The purpose of the Corporate Card Policy & Procedures is to identify employees who are entitled to a corporate card, outline the responsibilities of Corporate Card users and identify the permitted users of the cards.

## Policy

The use of a Council Corporate Card must be in accordance with the Corporate Card Policy & Procedures.

## Scope

These Corporate Card Policy & Procedures apply to all users of Council's Corporate Cards.

## Responsibilities & Procedures

Corporate Cardholders are responsible for:

- Signing the Corporate Card Acknowledgement and Conditions of Use form (Attachment 1) on receiving the Corporate Card.
- Ensuring the safe keeping of the Corporate Card and immediately reporting to the Commonwealth Bank and Director Finance & Corporate Services if the Corporate Card is lost, stolen, damaged or has suspected fraudulent transactions.
- Taking the appropriate measures to ensure the Corporate Card is not used by another person other than the approved cardholder.
- Exercising professional judgement with regards to Internet purchases in regards to the security of the site.
- Not using the Corporate Card without having read and understood the Corporate Card Policy & Procedures.
- Ensuring that the Corporate Card is used in accordance with Council's other policies, as appropriate including the procurement policy.
- Ensuring that expenditure is contained within available budget limits.
- Reimbursing Council for the cost of purchases deemed not to be for the use of Council, or Council related business within a reasonable period of time.
- Ensuring that a tax invoice, receipt, docket or similar source document is obtained for each transaction and given to the Accounts Payable Officer for verification and processing against the Commonwealth Bank Cardholder Statement form.
- Completing and submitting a Statutory Declaration if the original source document for a transaction is lost, stolen, mislaid, damaged or not received. If adequate evidence is not provided the expenditure will become a debt due by the cardholder to Council.

## Restrictions of Use

The Corporate Credit Card cannot be used for the purpose of cash advances and this a condition of issue with the current issuer being the Commonwealth Bank.

Purchases must only be for the use of Council, or Council related business, and not for private or personal use. It is noted that there may be rare exceptional circumstances where a Card Holder makes a payment for a conference or work related activities and is accompanied by a partner or family member. The costs applicable to the accompanying person may not be Council related business and is therefore to be reimbursed to Council.

The share of costs attributable to the non-council related business are subject to approval by the General Manager. If this occurs and the Cardholder concerned is the General Manager then this reimbursement shall be subject to approval by the Director of Finance and Corporate Services.

The Corporate Card is not to be used for obtaining items from suppliers where account facilities are established and items can be obtained through Council's purchase order processes.

Council will not issue a Corporate Card for private or personal use pursuant to any salary packaging agreement or pursuant to any contractual employment agreement.

## Card Application and Use

Entitlement to a Corporate Card shall be determined by the General Manager. This will take into account such factors as the position of the staff member, need to source goods and services quickly with minimum lead time and need to travel in course of employment.

The provision of a Council Corporate Card is subject to the approval of the General Manager.

## Controls on Purchases

The use of the Corporate Cards is subject to Council and the Commonwealth Bank controls, policies and procedures.

The Director Finance & Corporate Services will review individual Corporate Cardholder's Statements to ensure that the Corporate Card Policy and Procedures is being adhered to.

Each Cardholder is required to have their card expenditure statements approved by their supervisor. In the case of the Directors, the expenditure is approved by the General Manager. The expenditure of the General Manager is reviewed by the Director of Finance and Corporate Services.

Failure to comply with the conditions as detailed within this Policy may result in the cardholder's entitlement to a Corporate Card being revoked and disciplinary action being taken in accordance with Council's Adopted Code of Conduct.

## Termination of Use

In the event that a cardholder's entitlement to a Corporate Card has been terminated for reasons such as:

- (i) termination of employment;

- (ii) re-assignment to another position within Council;
  - (iii) failure to comply with the conditions of this Policy; or
  - (iv) any other reasons as determined by the General Manager,
- the Corporate Card, together with all supporting documentation (tax invoices and receipts) are to be returned to the Director of Finance and Corporate Services.

## **Review**

The Corporate Card Policy and Procedures will be reviewed every 4 years or more frequently if required due to changed conditions and circumstances.

The General Manager reserves the right to vary this policy immediately if special circumstances arise

# ATTACHMENT 1

## Corporate Card Acknowledgment & Conditions of Use

To the General Manager

I ..... acknowledge receipt of a Central Tablelands Water Corporate Card and acknowledge that I:

- (i) am aware of my responsibilities and duties as a Corporate Cardholder under the Purchase of Goods & Services Policy and Corporate Card Policy and Procedures.
- (ii) will only use the Corporate Card within the approved financial delegation limits and for approved purposes.
- (iii) am aware that transactions made with the card are subject to authorisation and audit procedures and disclosure by application under the Government Information Public Access (GIPA) Act.
- (iv) will reimburse Council for the cost of purchases that are deemed not for the use of Council, or Council related business;
- (v) will keep the card safe from unauthorised use at all times.
- (vi) will return the card to the Director Finance & Corporate Services:
  - (a) on request of the General Manager;
  - (b) prior to my assuming duties in another position within Council; or
  - (c) immediately on termination of employment with Council;
  - (d) within a reasonable period of time once it has been determined by the General Manager that I no longer require a Corporate Card.
- (vi) will advise the Director Finance & Corporate Services and the Commonwealth Bank customer service department immediately I am aware that the Credit Card has been lost, mislaid, stolen or misused.
- (viii) will not use the Corporate Card for any personal or private use.
- (ix) will use other means available for purchases when efficient and appropriate to do so rather than use the Corporate Card.
- (x) am aware that the Corporate Card cannot be used to obtain cash advances.
- (xi) am aware that if the goods are sourced by suppliers of Council where established account facilities are in place , a purchase order should be used rather than use the Credit Card.

Corporate Cardholder's signature: .....

Date.....

General Manager's signature: .....

Date.....