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|---------------|-------------------------|---------------------------------|--------------------|
| <b>POLICY</b> | <b>ROBY<br/>COUNCIL</b> | Responsible Department          | Corporate Services |
|               |                         | Original Date of Adoption       | 31.08.11           |
|               |                         | <b>Current Date of Adoption</b> | <b>24.11.21</b>    |
|               |                         | Audit Committee Review Date     | 12.11.21           |
|               |                         | Date of Next Review             | 28.10.24           |

## CORPORATE CREDIT CARD HOLDER

|   |   |
|---|---|
| <b>Latest Review Changes</b>            | <p>12.11.21 - The following clause was added to the policy on page 3:</p> <p style="text-align: center;"><i>No rewards points of any kind shall be earned for any transaction made using a corporate credit card.</i></p> <p>The Credit Card Holder agreement form was also updated to include the following:</p> <p style="text-align: center;"><i>d) I will not accrue any form of rewards points as a consequence of any purchase I make using this credit card.</i></p> |
| <b>Previous Council Reviews</b>         | 31.08.11, 30.05.13, 21.10.16, 27.06.18, 28.10.20  |
| <b>Previous Audit Committee Reviews</b> | 04.06.18, 14.08.20  |

### Applicable Legislation:

*Local Government Act 1999*

### Related Policies (alphabetical list):

Procurement Policy  
Employee Code of Conduct

### Related Procedures:

Travel and Accommodation Guidelines

### Reference Documents:

Corporate Credit Cardholder Agreement Form  
SA Ombudsman, Nov 2019 - City of Onkaparinga Report – Use of Corporate Credit Cards

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## 1. INTRODUCTION

This policy relates to the provision and use of corporate credit cards by Council employees. This policy has been reviewed in light of some recent reports by the South Australian Ombudsman.

## 2. SCOPE

This policy relates to Council staff that have been issued with a corporate credit card in accordance with Council's Financial Delegations.

## 3. POLICY STATEMENTS

A corporate credit card may only be used for purchases where the business-purpose is sufficiently evident. When in doubt, the credit card holder must seek advice from either a Group Manager or the Chief Executive. Personal purchases or cash withdrawals must not be made under any circumstances.

Use of the corporate credit card should be restricted to items where purchase orders are not accepted or upfront payment is required, e.g. flights, accommodation, or in cases of emergency. Corporate credit cards should not be used to purchase fuel products for Council vehicles except in exceptional circumstances and only where specifically authorised by a Group Manager or Chief Executive. Fuel cards have been specifically provided for each of the vehicles owned by Council for this purpose.

No rewards points of any kind shall be earned for any transaction made using a corporate credit card.

Corporate credit card holders must comply with the conditions set out in the Corporate Credit Card-holder Agreement (refer Appendix A), which is required to be signed before the corporate credit card can be issued.

Each credit card holder is responsible for performing a monthly reconciliation of purchases to their Flexipurchase statement issued by the Council's banker. This reconciliation requires for each purchase transaction:

- A written explanation of the nature and business purpose of the expenditure item
- A confirmation of the general ledger account that the expenditure should be charged to
- Supporting documentation including an appropriate tax in *No rewards points of any kind shall voice*

In addition, each credit card holder must sign their reconciled statement as confirmation that they have provided the required detail for each of their transactions as prescribed above.

The monthly reconciliation of credit card purchases for all credit card holders (with the exception of the Administrator) will be approved by the Chief Executive. Each credit card holder is responsible for forwarding their completed and reconciled statement to the Chief Executive in a timely manner.

The monthly reconciliation of credit card purchases of the Administrator will be reviewed and approved by the Chair of the Audit Committee. The Administrator is responsible for forwarding his completed and reconciled statement to the Chair of the Audit Committee in a timely manner.

Cards will only be issued to employees with approval from the Chief Executive. On an annual basis the Group Manager Corporate Services will provide a written report to Council. This report will include:

- the number of issued credit cards along with any relevant justification for newly issued cards
- the limit of credit attached to each card issued
- any other relevant issues pertaining to credit cards

As part of an annual review of credit cards by the Group Manager Corporate Services, any cards that have not been used for six months should be considered for cancellation.

Unless authorised by the Administrator or the Chief Executive credit cards are not to be used for the following

- Purchase of gifts, cakes or flowers for the purpose of recognising employee birthdays or special events
- Purchase of gifts or flowers for employees who have suffered a bereavement.

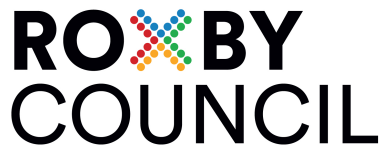
- expenditure relating to a gift or social event that recognises the service or resignation of an employee and the Administrator and/or Chief Executive will set the value of any related expenditure at their discretion. Any breaches of conditions may lead to disciplinary action, the immediate withdrawal of the facility and possible action under the *Criminal Code Act 1995*. In the event of loss or theft through cardholder negligence, or a failure to comply with this policy, financial liability may be passed to the cardholder.

#### **4. REVIEW AND EVALUATION**

The effectiveness of this Policy will be reviewed and evaluated no less than every three years.

#### **5. AVAILABILITY OF POLICY**

This policy will be available for inspection at the Council offices during ordinary business hours and via the Council's website [www.roxbydowns.sa.gov.au](http://www.roxbydowns.sa.gov.au).



**Roxby Council - Corporate Credit Cardholder Agreement**

I, \_\_\_\_\_, (insert cardholders name)

Acknowledge and accept the conditions listed below and undertake to comply with them at the time of using my corporate credit card:

- a) I am responsible, at all times, to maintain the card in a secure manner and guard against improper use;
- b) I will sign the card immediately upon receipt and ensure that I am the only person to use the card;
- c) All purchases I make will be for business use of Roxby Council (approved in the Annual Budget) and under no circumstances will I incur private expenses.
- d) I will not accrue any form of rewards points as a consequence of any purchase I make using this credit card.
- e) I will not exceed credit limits;
- f) I will obtain a tax invoice from the supplier/contractor, which provides a clear description of the goods and/or services provided (“Goods” is not adequate). I realise the corporate credit card (EFTPOS) slip is not sufficient to act as a tax invoice
- g) I will attach tax invoices relating to all purchases made to my monthly Credit Card Statement. On this statement I will provide GL account(s) and nature of and reason for purchase. I will then forward this for review and approval to the Chief Executive.
- h) I will make purchases in accordance with Roxby Council Procurement Policy.
- i) I will not use the corporate credit card for cash advances;
- j) I will keep the card secure at all time;
- k) If my card is lost or stolen, I will immediately inform the Bank and provide a written account of the circumstances to the Financial Accountant Officer on the first working day after the loss.
- l) I will use the corporate credit card only up to the authorised transaction limit and monthly limit set by the Administrator for me.
- m) I will immediately return the card with a full acquittal of expenses to the Financial Accountant Officer if I cease to be an employee of Roxby Council, or if called upon to do so.
- n) If I proceed on long service leave, annual leave or other extended leave, I will ensure all paperwork/tax invoices are forwarded to the Financial Accountant for reconciliation purposes.
- o) I will only purchase items over the internet or telephone in accordance with the conditions outlined in Corporate Credit Card Policy.
- p) I understand the corporate credit card does not cover purchase of fuel.
- q) I will reimburse Council for any expense incurred which is not approved by Council.
- r) I will abide by all corporate credit card responsibilities as outlined by the card provider.

I am aware that if I abuse the use of the corporate credit card or do not abide by the conditions identified in the Corporate Credit Card Policy or the Credit Card Provider, the corporate credit card will be withdrawn, and my services may be terminated

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
(cardholder)

Position: \_\_\_\_\_

Witness Name \_\_\_\_\_

Witness Signature: \_\_\_\_\_ Date: \_\_\_\_\_

