

BARCALDINE REGIONAL COUNCIL POLICY

SYSTEM:	Finance
POLICY TITLE:	Council Credit Cards
ADOPTED:	13 October 2010
AMENDED:	20 March 2019
POLICY NUMBER:	FS014

PURPOSE: To ensure transparency in Council's operations concerning the use of Council Credit Cards and to ensure Council's resources are managed with integrity and diligence.

1. Scope

- 1.1 This Policy applies to all employees and elected members of the Barcaldine Regional Council who are assigned a Council Credit Card.
- 1.2 The conditions set out in this Policy, the Barcaldine Regional Council's Procurement Policy, Delegations of Authority and the Cardholder Agreement govern the use of Council credit cards.
- 1.3 Cardholders and their supervisors are responsible for ensuring that they adhere to the Credit Card policy, thereby ensuring adequate controls are exercised to minimise the risk that Council Credit Cards are used for fraudulent purposes.

2. Eligibility

- 2.1 The Mayor, Chief Executive Officer, Deputy Chief Executive Officer and District Managers are eligible for a Council issued credit card.
- 2.2 Any other employee may only be issued with a Council credit card with the approval of the Chief Executive Officer.
- 2.3 To be eligible for a Council Credit Card, an employee must either:
 - Travel frequently in the course of their duties; or
 - Incur regular frequent expenses of a kind appropriately paid by credit card.

3. Limits

- 3.1 The maximum limit on any Council credit card will be \$10,000.

4. Conditions of Use

- 4.1 Cardholders must sign a Conditions of Use Agreement for the Council credit card.
- 4.2 The Council credit card must not be used to obtain cash advances.
- 4.3 The Council credit card is to be used only for official Barcaldine Regional Council business.
- 4.4 Charging personal transactions to Council Cards is not acceptable under any circumstances (except as per 4.4 below).
- 4.5 Travel expenses may unavoidably include a private component (eg spouse travel, meals). The private component of travel expenses is to be notified to the Finance Officer. The Finance Officer will then issue a debtors invoice to the Cardholder for the amount of the private expenditure.
- 4.6 Breaching of the conditions of this Policy may result in cancellation of the card and withdrawal of Council Credit Card privileges.
- 4.7 Breaching of this policy may lead to disciplinary action against the employee concerned. In all cases of misuse, the Barcaldine Regional Council reserves the right to recover any unauthorized expenditure from the cardholder.

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5. Monthly Council Card Statements

- 5.1 Council credit card expenditure must be reconciled monthly. Cardholders must submit tax invoices supporting all expenditure on the card prior to the due date for payment.
- 5.2 Cardholders who do not acquit their monthly expenditures by the due date may have their credit card privileges cancelled by the Chief Executive Officer.

6. Cardholder Responsibilities

- 6.1 Cardholders must retain a tax invoice to support all charges on their Credit Card.
- 6.2 Card purchases without receipts or tax invoices are ultimately the responsibility of the user. A failure to provide receipts or a credible explanation for the unsupported expenditure will result in an invoice being issued to the cardholder for reimbursement of the expenses.
- 6.3 Reimbursement for return of goods and/or services must be credited directly to the credit card account.
- 6.4 Lost or stolen cards must be reported immediately to the bank and to the Chief Executive Officer.
- 6.5 Officers issued with a Council credit card are in a position of trust in regard to use of public funds. Improper or unauthorised use of the Card may result in the cardholder being held liable for the expenditure and potential legal or disciplinary action being taken.
- 6.6 Cardholders are responsible for ensuring that their purchases meet the purchasing criteria outlined in the Barcaldine Regional Council's Procurement Policy.

7. Management and Supervisory Responsibilities

- 7.1 Each cardholder's supervisor is to verify and sign off that all transactions on the statement are incurred on behalf of the Barcaldine Regional Council. Any unusual transactions must be followed up with the cardholder immediately.
- 7.2 The Chief Executive Officer's credit card statement must be countersigned by the Mayor or Deputy Chief Executive Officer.
- 7.3 The Mayor's credit card statement must be countersigned by the Chief Executive Officer.

8. Termination of Employment

- 8.1 The Council credit card must be returned immediately upon termination of employment.