

**POLICY NO. CP 4.1.10 CORPORATE CREDIT CARD**

PURPOSE To provide clear direction on the use of Corporate credit cards by Council Officers.

POLICY STATEMENT

The City will authorise the issue of corporate credit cards in accordance with the following table:

Officer	Maximum Credit Limit
Chief Executive Officer	\$10,000
Directors	\$5,000
Executive Officer and Executive Assistants (excluding Executive Assistant to the Director Business Services)	\$10,000
Executive Assistant to Director Business Services	\$15,000

The higher credit limit assigned to the Executive Assistant to Director Business Services is due to that Officer's responsibility for organising training and conference attendance for Elected Members.

The use of corporate credit cards are subject to the following parameters.

1. Obligations of the Credit Cardholder**1.1 Credit Card Usage**

The Credit Card:

- Is only to be used for the purchase of goods and services on behalf of the City such as, but not limited to, accommodation, meals, fuel, travel expenses, conference/seminar fees, subscriptions to professional memberships, journals, publications and activity cost charges.
- Shall not be used for cash advances.
- Shall not be used for expenditure on personal items or services
- Shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- If lost, stolen and/or damaged shall be reported immediately to the financial institution and to the Director Business Services and/or the Chief Financial Officer.

1.2 Transaction Evidence

- a) A sufficient transaction record for each purchase/expenditure incurred must include a tax invoice and/or receipt that includes the date, company name, address, ABN, purchase amount and any GST included.
- b) In the event that it is not possible to acquire a tax invoice/receipt, subject to clause (c), a Statutory Declaration must be provided detailing the nature of the expense and confirming that the purchase was made in the course of conducting City business.



- c) A statutory declaration is not required where the transaction relates to parking and the cost is \$25 or less.

1.3 Acquittals

It is the responsibility of cardholders to retain transaction evidence. All purchases are to be acquitted electronically in the City's Finance system within ten working days of the purchase. Where a cardholder is on leave or absent from work and therefore unable to acquit a purchase on their card within the ten day timeframe, they are to acquit the purchase within five working days of returning to work.

Acquitted purchases will be referred via the City's Finance system for review and approval as follows:

- Purchases on the Chief Executive Officer's card will be referred to the Director Business Services.
- Purchases on cards assigned to Directors and the Executive Officer will be referred to the Chief Executive Officer.
- Purchases on cards assigned to Executive Assistants will be referred to the relevant Director.

Purchases on all cards will be reported to Council on a monthly basis as an attachment to the report on Payment of Accounts.

Disputed amounts must be investigated by the cardholder and notification must be provided immediately to the Financial Institution and the Senior Finance Officer. In the event of an accidental personal purchase, the cardholder must notify the CEO or their Director, or in the case of the CEO the Director Business Services, and the Senior Finance Officer immediately, and will be required to repay the purchase to the City within 10 days of the purchase occurring.

2. Termination of Employment

Credit cards must be returned to the Senior Finance Officer immediately on termination of employment of the cardholder for cancellation. The cardholder remains responsible for providing details of any expenditure included on a credit card statement up to and including their final day of employment.

3. Cardholder Acknowledgement

The cardholder must sign a "letter of acknowledgement and declaration" acknowledging their responsibilities to comply with the City of Gosnells policy when using their credit card.

4. Cardholder Register

The Chief Financial Officer shall ensure that a register of all Council Corporate credit cards is maintained.

5. Improper Use of Credit Cards

All holders of corporate credit cards are in a position of trust in regard to the use of public funds and improper use of that trust may render the cardholder liable to disciplinary/legal action/criminal prosecution. Improper use includes misuse and/or fraudulent use.



GOVERNANCE REFERENCES

Statutory Compliance	Local Government Act 1995 Section 2.7(2) (a) and (b) Local Government (Financial Management) Regulations 1996 Regulation 11 (1) (a)
Industry Compliance	N/A
Organisational Compliance	N/A
Process Links	N/A

POLICY ADMINISTRATION

Directorate		Officer Title		Contact:	
Business Services		Chief Financial Officer		9397 3000	
Risk Rating	Low	Review Cycle	Triennial	Next Due:	2022
Version	Decision Reference	Synopsis			
1.	OCM 435/11/9/2007	Adopted			
2.	OCM 386/24/08/2010	Reviewed and amended.			
3.	OCM 101/26/03/2013	Amended to increase the credit limit to \$15,000 and include the Manager Purchasing Services as a cardholder.			
4.	OCM 418/24/09/2013	Reviewed with no amendments.			
5.	OCM 88/24/03/2015	Amended to include the Risk and Emergency Management Coordinator as a cardholder.			
6.	OCM 372/22/09/2015	Amended credit limits.			
7.	OCM 302/11/09/2018	Reviewed with amendments.			
8.	OCM 124/11/06/2019	Original Policy Revoked.			
9.	OCM 125/11/06/2019	New Policy Adopted.			