



- If the card is lost, stolen and/or damaged, must report it immediately to the financial institution, the Director Business Services and/or the Chief Financial Officer.

Financial institutions will only discuss card details with the cardholder. Therefore the cardholder will need to contact them directly to stop the card.

2.2 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.

2.3 Acquittals

It is the responsibility of cardholders to retain sufficient 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 by Officers will be referred to the relevant Supervisor or Coordinator.
- Purchases by Coordinators will be referred to the relevant Manager.
- Purchases by Managers will be referred to the relevant Director.

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 their Director/Manager/Coordinator and the Senior Finance Officer immediately, and will be required to repay the purchase to the City within 10 days of the purchase occurring.

3. TERMINATION OF EMPLOYMENT

Purchase cards must be returned to the cardholders Supervisor as per the Employee Exit Checklist immediately on termination of employment of the cardholder. The Supervisor must immediately return this card to the Senior Finance Officer for cancellation. The cardholder remains responsible for providing details of any expenditure included on a purchase card statement up to and including their final day of employment.

The Senior Finance Officer will destroy the card and contact the bank within 5 working days to cancel the card.



4. 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 purchase cards.

5. CARDHOLDER REGISTER

The Chief Financial Officer shall ensure that a register of all Corporate Purchase Cards is maintained.

6. NON-COMPLIANCE AND IMPROPER USE OF PURCHASE CARDS

Failure to comply with this Policy will result in the card being suspended or cancelled and dependent on the breach, disciplinary action may be taken.

In addition, the cardholder's Director/Manager/Coordinator and Director Business Services/or Chief Executive Officer will have the discretion to suspend or cancel the card at any time if suspected improper use occurs. Improper use includes misuse and/or fraudulent use.

All holders of Corporate Purchase Cards are in a position of trust in regard to the use of public funds and any breach of that trust may render the cardholder liable to disciplinary/legal action/criminal prosecution.

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	Council Policy 4.1.10 – Corporate Credit Card

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 387/20/11/2018	New policy adopted.			
2.	OCM 126/11/06/2019	Amended to show electronic acquittal			