



GLEN INNES SEVERN COUNCIL

Corporate Credit Card and Purchase Card Policy

RESOLUTION NUMBER:	9.07/20	MEETING:	<i>23 July 2020</i>
	<i>9.12/17</i>		<i>21 December 2017</i>
	<i>9.06/14</i>		<i>26 June 2014</i>
	<i>15.02/13</i>		<i>28 February 2013</i>
	<i>12.02/11</i>		<i>24 February 2011</i>

OBJECTIVES

Glen Innes Severn Council embraces the values of Respect, Integrity, Courage, Honesty and Transparency.

One of Council's objectives is to provide accountable and effective financial management. To adhere to these values and to ensure that Council fulfils this objective, this policy has been prepared.

The objectives of this Policy are:

1. To provide a secure, flexible and well documented method of purchasing that has the potential for efficiency and economy;
2. To improve Council's on time payment record and to improve cash management;
3. To simplify the procurement of goods thus reducing the administrative and financial costs of payment processing;
4. To establish and maintain accountability and transparency at all times in respect of the purchasing and payment cycle;
5. To minimise the risk of fraud and corruption; and
6. To provide clarity to staff.

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Related Documents: Purchase Card Procedures, Corporate Credit Card Procedures			

DEFINITIONS

In this policy:

Cardholder	Refers to the employee authorised to use a card and is the particular employee to whom the card has been issued.
Purchase Card	A credit card with strict spending controls and limitations. Used in the organisation to reduce the need for raising orders and is to be used for the payment of minor invoices.
Credit Card	A credit card issued to the Mayor, General Manager, Directors, Managers and / or delegated officers. Credit limits will be set on an individual basis based on operational requirements.

1. Introduction:

1.1 Corporate Credit and Purchase Cards:

Corporate Credit and Purchase cards are a routine aspect of Council's accounts payable and goods procurement functions. When used appropriately, credit and purchase cards provide benefits to Council in the form of streamlined purchasing processes and better utilisation of resources. However, the use of credit and purchase cards involves the potential risk of fraud and misuse. This policy along with the associated procurement documents establish guidelines in order to protect Council funds and to maintain public confidence in Council's operations.

Council officers with credit and purchase cards are to comply with these instructions. It is the responsibility of each employee to understand the policies and procedures as well as their meaning and intent. Should an employee have any questions they are to be raised with their respective Supervisor or Manager.

2. Policy Statement:

The following shall apply to the use of corporate credit and corporate purchase cards issued to the Mayor and Council employees:

- Council is to maintain a register of credit and purchase cards;
- This system is to be strictly regulated in accordance with the associated procedures;
- All cards will have strict monthly spending limits and in the case of purchase cards will have strict transaction limits;
- The credit and purchase card spending will be regularly audited by the Chief Financial Officer for compliance with this policy and the associated credit card and purchase card procedures;

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- The cardholder is responsible for ensuring the security of the card and must report any suspected fraud immediately to both the Chief Financial Officer and their Manager for investigation;
- The number of credit cards and purchase cards should be strictly regulated to ensure the risk of fraud is kept at acceptable levels;
- The cardholder is responsible for keeping all transaction records, such as receipts and invoices to verify expenditure;
- All purchase card transactions must be authorised by the employee's Manager or Departmental Director.

3. Implementation/Communication:

- It will be the responsibility of the Chief Financial Officer to induct staff into this Policy and procedures for cardholders, while it is the responsibility of the approving officer and the Chief Financial Officer to ensure overall compliance with this policy.
- Revised versions of the Policy that contain significant changes will be communicated to all relevant staff by the Chief Financial Officer.

4. Relevant Legislation

The following legislation affects the operation of this policy:

- *Local Government Act 1993*, as amended;
- *Local Government (General) Regulation 2005*;
- *Local Government (State) Award*;
- *Crimes Act 1900*;
- *Environmental Planning Assessment Act 1979*;
- *Government Information (Public Access) Act 2009*;
- *Independent Commission against Corruption Act 1988*;
- *Privacy and Personal Information Protection Act 1998*;
- *Protected Disclosures Act 1994*; and
- *Trustees Act 1925*.

5. Related Council Policies and Procedures

The following Council policies and documents relevant to this policy include:

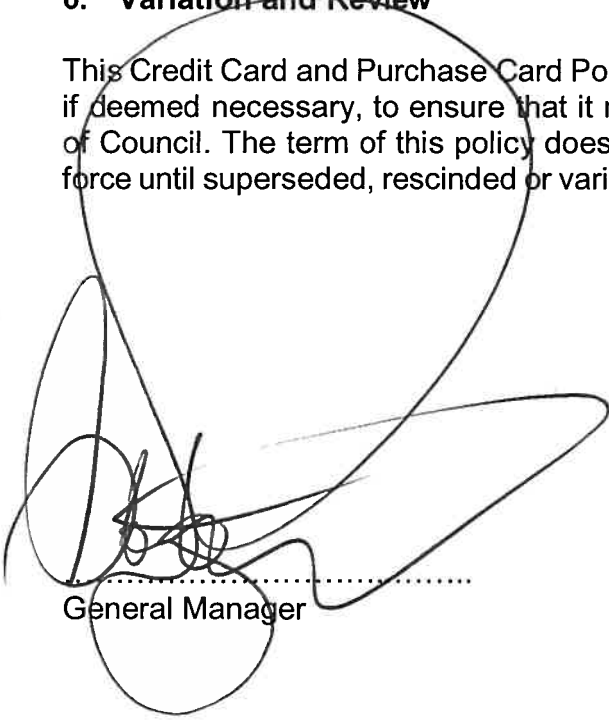
- Access to Information Policy;
- Code of Conduct Policy;
- Complaints Policy;
- Computer Usage Policy;
- Delegations of Authority Procedure;
- Fraud and Corruption Prevention Policy;

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- Grievance Resolution Policy;
- Human Resources Policy Statement Register;
- Corporate Credit Card and Purchase Card Procedures,
- Internal Reporting Policy; and
- Procurement Policy.

6. Variation and Review

This Credit Card and Purchase Card Policy shall be reviewed every three (3) years, or earlier if deemed necessary, to ensure that it meets the requirements of legislation and the needs of Council. The term of this policy does not expire on the review date, but shall continue in force until superseded, rescinded or varied either by legislation or a new resolution of Council.



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General Manager

31/8/20
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Date

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