



## Financial Policies

### 3.8 Corporate Credit Cards

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<b>Policy</b>	Financial Policies – 3.8 Corporate Credit Cards
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<b>Purpose</b>	To establish rules for the use and responsibilities of cardholders using the Shire's corporate credit cards.
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<b>Status</b>	Administrative - Statutory
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## Policy

### Authority for Approval of Corporate Credit Cards

The Chief Executive Officer has delegated authority to make payments from the Shire's Municipal Fund, and Trust Fund. The Chief Executive Officer must approve the issue of a Corporate Credit Card and any change to credit card limits for any credit cards issue to council officers.

The Shire of Peppermint Grove credit cards are issued by the National Australia Bank.

Staff authorised to use credit cards must comply with these procedures in conjunction with all Procurement Procedures and the Shire's Code of Conduct. The employee is solely responsible for the proper use of the Credit Card. The Employee will be held responsible for unauthorised use of the Credit Card, the which could result in criminal conviction and will result in termination of employment.

### Introduction

Corporate credit cards can deliver significant benefits to the Shire of Peppermint Grove through improved administrative practices and more effective cash management. However, they can also potentially expose the Town to significant risks if not properly controlled.

These procedures and associated purchasing procedures are designed to minimise any risks associated with the use of corporate credit cards.



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It is a condition of use of credit cards that new employees who are authorised to use credit cards are informed of these procedures as part of the induction process with supervisor, manager, director or CEO.

The CEO and Managers will be issued with a corporate credit card upon commencement of employment. Other staff requiring access to the corporate credit card will require approval from the CEO via the relevant Manager.

## Purchases and Use of Corporate Credit Cards

The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision. Under no circumstances are they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine.

Where purchases are made by over the telephone or internet, an invoice should be requested to support the purchase. If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment when required.

Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Peppermint Grove employees in that number. This is required to ensure the correct amount of Fringe Benefit Tax is paid by the Shire.

#### Related Procedure

Procedures have been established for the use of the Credit Card under the delegation of the CEO

#### Amended Authority Level

#### Related Delegation

#### Related Local Law/Legislation

#### Adopted/Amended

November 2019