

## GOVERNANCE

### G 1.18 Credit Card Use

<i>Responsible Department</i>	Chief Executive Officer
<i>Resolution Number</i>	C.4052
<i>Resolution Date</i>	21/10/2020
<i>Next Scheduled Review</i>	2022
<i>Related Shire Documents</i>	
<i>Related Legislation</i>	<p>Section 2.7(2) (a) and (b) of the <i>Local Government Act 1995</i> requires the council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.</p> <p>Section 6.5(a) of the <i>Local Government Act 1995</i> requires the Chief Executive Officer (CEO) to ensure that proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.</p> <p><i>Local Government (Financial Management) Regulations 11(1) (a)</i> requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisations in place for the use of credit cards.</p>

#### OBJECTIVE

To control the use of credit card use and limit potential misuse.

#### SCOPE

All employees.

## POLICY

### Use of Card

- (a) The Shire of Northam issued credit card is for the sole use of transacting business on behalf of the Shire of Northam – strictly no private use is permitted under any circumstances. Use is permitted for the purchase of goods and services from suppliers not holding Shire of Northam accounts, including:
- Costs associated with meetings, conferences, seminars and the like including but not limited to transport, accommodation, meals and refreshments
  - Ongoing subscriptions and licencing agreements
  - Fuel purchase for Shire of Northam vehicles
  - Meals and refreshments expenses incurred directly relating to Shire of Northam business up to a maximum of \$200 for any one occasion unless otherwise authorised by the Chief Executive Officer or Shire President in the case of the Chief Executive Officer
- (b) No cash withdrawals are permitted
- (c) Tax receipts are to be provided to the accounts payable clerk or similar position, and are to include details of expenditure and account to be costed against
- (d) Authorisation of expenditure incurred on credit cards must be signed by both the credit card holder and one other Executive Manager or the Chief Executive Officer.
- (e) Any reward schemes are to become the property of Shire of Northam
- (f) If the card is lost or stolen the card holder is to immediately inform the bank and Chief Executive Officer
- (g) Cards are to be surrendered to the Chief Executive Officer (or Shire President in the case of Chief Executive Officer) when the card holder ceases employment or the card expires
- (h) Cards are not to be used during times of leave

### Non-Compliance with Policy

- For minor breaches the card is to be surrendered
- For major breaches the matter is to become a disciplinary consideration.

Non-compliance with this policy may result in disciplinary action or legal action.