Functional Area: ORGANISATIONAL

POLICY: CORPORATE CREDIT CARD

Purpose
The purpose of this policy is to define how Corporate Credit Cards are to be used as a practical and controlled financial tool that supports Council operations while safeguarding public resources.

Policy Statement
Council will use Credit Cards to make purchases consistent with Council's Procurement Policy and Management Directives.

Scope
This policy applies to:

- Council officers and Councillors authorised to hold or use a Corporate Credit Card.
- All purchases and transactions conducted using a Corporate Credit Card.
- The administrative processes associated with credit card management, including issuing, cancellation, review, and reporting.

This policy operates across all Council functions and must be applied consistently in conjunction with Council's financial management, procurement, delegations, and records requirements.

Definitions
Corporate Credit Card
A credit card issued by Council to an authorised officer or Councillor for approved Council business expenses.

Cardholder
An officer or councillor authorised to hold and use a Corporate Credit Card.

Council Business
An expense that is directly related to Council operations and provides no personal benefit.

Authorised Expenditure
An expense approved in accordance with this policy and Council's financial delegations.

Personal Use
The use of a Corporate Credit Card for private or non-Council purposes is strictly prohibited.

Acquittal
The submission of receipts and supporting documentation for review and approval of transactions.

Responsibilities
Chief Executive Officer
Approves the issue and credit limits of corporate credit cards in accordance with delegated authority.

Director of Community Services
Approves corporate credit card purchases within their directorate and ensures compliance with this policy. Ensure that any balances are paid within the required timeframe.

Card Holder

- Obtain a tax invoice for each purchase made.
- Reconcile the monthly statement with the tax invoices.
- If tax invoices are lost/misplaced, either a statutory deduction or suitable evidence signed by the Director of Corporate & Community Services is needed.
- Authorise the monthly statement by signing and returning it to the Finance Officer with the tax invoices, in a timely fashion.

Issuing Corporate Credit Cards

At a minimum, the following positions will be issued a corporate credit card:

- Mayor
- Chief Executive Officer
- Director Corporate and Community Services
- Manager Community Services
- Group Manager Town & Rural Services
- Group Manager Operational Works
- Finance Manager
- Corporate Communications Officer
- Executive Assistant

Approval for the issue of any other corporate credit cards and the determination of category is by the Chief Executive Officer only.

Governing Legislation and Regulations

Local Government Act 2009 (Qld)
Public Sector Ethics Act 1994 (Qld)
Crime and Corruption Act 2001 (Qld)
Public Records Act 2002 (Qld)
Information Privacy Act 2009 (Qld)
Local Government Regulation 2012 (Qld)

Policy Owner:	Director Corporate and Community Services
Policy Reference No.:	BSC - 018
Related Policies:	BSC – 001 Procurement BSC – 025 Entertainment and Hospitality BSC – 012 Employee Code of Conduct BSC – 030 Financial Delegations Register
Related Forms:	
Version:	4
Council Resolution No:	2026.05.008
Date Approved:	20 May 2026
Review:	This Policy is to be reviewed at intervals of no more than two years.