

POLICY LOCATION	Finance	POLICY TITLE	Corporate Card
POLICY NUMBER	OP02	DATE ADOPTED	20 May 2026
REVISION NUMBER	5	REVISION DATE	February 2028

Purpose

The Corporate Card policy sets out controls and guidance laid by the Buloke Shire Council (**Council**) in the issuing, use, management and control of Corporate Cards. The policy is designed to ensure transparency and financial accountability in Council operations concerning the use of Corporate Cards and to ensure Council's records are managed with integrity and diligence.

Scope

This policy applies to all Council staff assigned with or otherwise involved in the administration of Council Corporate Cards for the acquisition of goods or provision of services.

This policy must be read in conjunction with the Buloke Shire Council Procurement policy, Instruments of Delegation and the relevant Card holder Agreement.

Glossary

In this policy the below terms

ABN	Australian Business Number which should be displayed on receipts or tax invoices of all suppliers operating within Australia.
ATM	Automatic Teller Machine.
Billing Period	The time-cycle agreed with the financial institution providing the card for payment of charges on all Corporate Cards.
Cardholder	The employee to whom the Corporate Card is issued.
Corporate Card	A card (either debit or credit) issued to an employee from a financial institution for the purchase of goods or services, following Council authorisation. The Card is embossed with the employee's name and bears their signature.

Financial Institution	The Corporate Card company that pays the merchant and processes transactions to Council.
GST	Goods and Services tax, for which Council is liable.
Improper/Unauthorised Use	Includes but is not limited to personal use, cash advances, non- acquittal of expenditures, failure to provide evidence of transactions, or any other continued or repeated non-conformance with the requirements under this policy.
PIN	Personal Identification Number supplied to Cardholders by the Financial Institution, enabling Cardholders to access the debit card balance at an ATM.
ExpenseMe	Council's mobile companion application for expense management system designed to help the organisation manage business expenses and corporate card transactions more easily.

Policy Statement

The Corporate Card is used by Council as one method of the purchase and payment of goods and services. The Corporate Card allows for prompt payment to suppliers for low value transactions.

Corporate Cards are not intended to bypass Council's Procurement Policy. Council is committed to proactive management and prompt response to any identified or suspected cases of fraud or corruption in the management and/or administration of Corporate Cards.

Guidelines

1. The Chief Executive Officer is solely responsible for approving applications for Corporate Cards, once sponsored by the relevant Director.
2. A Corporate Card should, at all times only be used by the person assigned to it. Cards should not be a loaned, transferred or delegated to any other individual for any reason.
3. Corporate Cards are to be used solely for official business expenses. Use of a Corporate Card for personal expenses is not acceptable under any circumstances.
4. Cardholders must not use their Corporate Card to obtain cash advances from banks, building societies, credit unions or ATMs. This extends to cash equivalents including but not limited to bank cheques, traveller cheques and electronic cash transfers.
5. Corporate Cards should not be used where other policies or purchasing arrangements are in place such as but not limited to the purchase of fuel.
6. Corporate Card expenditure must be reconciled monthly against items within the assigned

'ExpenseMe' portal. All Corporate Card holders are required to submit/upload documentation for reconciliation at the end of the month.

7. Cardholders who do not acquit their monthly expenditures by month-end will be issued a reminder of their obligations under this policy.
8. The Manager of each Cardholder is responsible for immediate action in the event of any unusual transactions on statements issued by financial institutions.
9. Cardholders and their respective Managers are responsible for ensuring adherence to this policy, and for exercising adequate administrative controls to minimize risk of fraud or corruption.
10. Approval of corporate card transactions should be undertaken by -
 - The relevant Director to whom the cardholder is reporting to;
 - The Chief Executive Officer where the cardholder is a Director;
 - The Director Corporate and Organisational Performance where the cardholder is the Chief Executive Officer.

Breaches or Suspected Breaches — Remedies Available

1. Suspected breaches of this policy must be immediately referred to the Protected Interest Disclosure Coordinator and to the Director of Corporate and Organisational Performance.
2. Improper and/or unauthorised use of a Corporate Card will result in immediate cancellation of the card and consideration of disciplinary action, up to and including termination of employment, in accord with Council's Disciplinary Action policies and procedures.
3. Council reserves the right to hold Cardholders liable for any expenditure incurred as a result of improper and/or unauthorised use.

References

This Policy was developed in accord with the:

- *Local Government Act 2020*
- Buloke Shire Council Procurement policy 2025
- Instrument of Financial Delegations 2024
- Buloke Shire Council Risk Management Framework
- Buloke Shire Council Fraud and Corruption Reporting policy
- Buloke Shire Council Staff Code of Conduct
- Buloke Shire Council Disciplinary Action policy