



**Croydon Shire Council**

# **Corporate Credit Card Policy**

## **Document Control**

**Responsible Officer:**

**Chief Executive Officer**

**CEO Signature:**

**Date:**

**18 June 2025**

**Category (tick):**

- ☒ **Policy** *Council resolution required*  
☐ **Procedure** *CEO approval required*  
☐ **Guideline** *CEO approval required*

<b>Approval date</b>	<b>Head Policy #</b>	<b>Reference Number</b>	<b>Reason/Comment</b>	<b>Next review</b>
20/06/2024	NA	POL STRAT 19	Review and update in line with Audit Recommendations and Council governance framework policy	01/06/2025
18/06/2025	NA	POL STRAT 19	Review and update in line with Audit recommendations and Council governance framework policy	June 2026

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## 1. Purpose

1.1 Council's purchasing activities aim to achieve advantageous procurement outcomes by:

- (a) Promoting value for money with probity and accountability;
- (b) Providing reasonable opportunity for competitive businesses that comply with relevant legislation to supply to Council;
- (c) Promoting compliance with relevant legislation; and
- (d) Ethical behavior and fair dealing.

## 2. Scope

This Policy applies to all Councillors and employees of Council

## 3. Background

3.1 This policy seeks to define the issuing of Council Credit Cards to key select personnel in line with Councils Procurement and Delegations Policies and legislation

## 4. Legislation

4.1 The following legislation and rulings apply to this Policy:

- [Local Government Act 2009 \(Qld\)](#)
- [Local Government Regulation 2012 \(Qld\)](#)
- [Public Sector Ethics Act 1994 \(QLD\)](#)

## 5. Definitions

5.1 In this Procedure, the following definitions/ terminology are used:

<b>Cardholder</b>	means a Councillor or employee approved to hold a Corporate Credit Card.
<b>Council</b>	means Croydon Shire Council.
<b>Council business</b>	means a purpose directly connected to Council business and operations, and not of a substantially personal nature.
<b>CEO</b>	Chief Executive Officer
<b>Employee</b>	means a person who is engaged by the Council pursuant to a contract of employment on a permanent or casual basis, or for a specified period of time or task as a Local Government employee, Senior Executive Employee or Council advisor.
<b>Councillors</b>	means the Mayor, Deputy Mayor, and Councillors of the Council.

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## **6. Policy**

### **6.1 Issuing of Corporate Credit Cards**

The Chief Executive Officer has authority, as per Council's Procurement Policy, to issue Corporate Credit Cards as necessary for operational requirements.

Each Credit Card holder shall acknowledge and accept conditions of use of the Croydon Shire Council Corporate Card by signing the Corporate Credit Cardholder Agreement, attachment A.

Credit card usage is reviewed monthly by the Director of Corporate Services, or delegate, to ensure that each cardholder is operating within established guidelines, listed in the Corporate Credit Cardholder Agreement.

### **6.2 Use of Corporate Cards**

The use of credit cards is limited solely to purchases directly related to official Council business. The payment of all purchases made using credit cards is to be authorised by the Chief Executive Officer or authorised personnel. In addition to general limitation of credit cards usage for official business, the use of cards will be further limited to the types of expenditure listed below and no cash advance facility will be available: -

Credit Cards are to be used only in connection with official Council business in relation to attendance at seminars, conferences and training courses and purchases of goods and services for Council's budgeted works.

The purchase of food/drinks and alcohol at official functions (including but not limited to conferences/forums/symposiums etc.), ROC's (FNQ and NW), networking and internal functions is permitted for the Mayor and CEO. Other credit card holders require approval from the CEO for such purchases.

### **6.3 Frequent Flyer Points**

Frequent Flyer and loyalty rewards/ points shall be treated in the manner as directed in Procedure.

### **6.4 Procedures**

6.4.1 The authorised cardholder signs for the purchase at the point of sale and then attaches the original receipts together with the original tax invoices to the credit card usage form;

6.4.2 Monthly credit card statements will be tasked through the Council's record system to individual cardholders to check the charges and reconcile against the purchases. The cardholder will then forward the credit card statement with the reconciled attached credit card usage form and receipts to the following for review and approval:

- All employees - To the CEO
- CEO - To the Director of Corporate Services and then the Mayor for signing of the review sheet
- Mayor - To the CEO.

6.4.3 After approval Monthly credit card statements with the relevant documentation are to be scanned into the Council's record system for monthly bank reconciliation and audit by the Records Officer or Finance staff.

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## **6.5 Termination of Employment**

Upon a Cardholder's termination or transfer, the corporate credit card must be returned no later than the last day of employment to the Credit Card Administrator to be destroyed.

## **6.6 Reporting Lost or Stolen Card**

If a card is lost or stolen, Council may not be liable for unauthorised transactions after the loss or theft of the card if it is reported within a reasonable time. Where a corporate credit card has been lost or stolen, that loss must be reported immediately to the credit card provider and Finance Manager.

## **6.7 Fraudulent Use**

The Cardholder may be subject to disciplinary action if there is any indication that the Credit Card has been used fraudulently.

## **6.8 Usage restrictions**

Croydon Shire Council Corporate Credit Cards do not have a cash advance facility. The cards cannot under any circumstance be used for private or personal use and cannot exceed the cardholder's credit limit. Corporate Cards are not to be used for any illegal activity.

The Cardholder will ensure that:

- a) They understand the Corporate Credit Card, Procurement and Entertainment & Hospitality Policies and Procedures;
- b) The Corporate Card is used for official Council business only;
- c) The Corporate Credit Card is not used for any purpose that contravenes this or any other Council policy;
- d) They shall be accountable for every transaction processed through the Corporate Credit Card and these may be investigated if unauthorised;
- e) A tax invoice and/or receipt is collected for all transactions;
- f) The Corporate Card is stored safely and securely at all times;
- g) Loss or theft of the corporate card must be reported by the cardholder to the Finance Manager immediately;
- h) The monthly statement is reconciled within ten days of the statement date; and
- i) All documents pertaining to the transactions are made available to the Finance Manager.

## **7. Related Documents**

- Council Procurement Policy
- Council Entertainment and Hospitality Policy
- Corporate Credit Card Procedure
- Code of Conduct
- Code of Conduct for Councillors in Queensland

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## CORPORATE CREDIT CARD POLICY AGREEMENT

I acknowledge;

1. I have received the Policy; and
2. I have read the Policy; and
3. I understand the processes outlined in the Policy.

Your name: \_\_\_\_\_

Signed: \_\_\_\_\_

Witness: \_\_\_\_\_

Date:     ..... / ..... / .....