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## **PRINCIPAL'S INSTRUCTIONS**



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## Credit Card - Policy and Procedures

Version No	Issue Date	Authored by	Reviewed By	Next Review*
V01	November 2013	Finance		October 2014

\*Note this review date is the minimum date by which this policy must be reviewed. If there are significant changes in the area of this policy prior to the next scheduled review date, a full review must be performed at that time.

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Russell Taylor  
Principal

Date: \_\_\_\_\_

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## **1. Introduction**

Credit Cards are widely used by Australian Government agencies as a convenient and flexible approach to purchase goods and services to meet business needs. Credit card expenditure can be considerable, with some agencies spending tens of thousands, or millions of dollars.

These purchases are generally low-value and routine, and depending on the agency's particular responsibilities, common items of expenditure include air fares, accommodation, taxis and office supplies. In recent years, agencies have usually established their own credit card arrangements with a credit card provider.

## **2. Purpose**

The purpose of this policy is to ensure that AIATSIS has satisfactory arrangements in place to control the use of credit cards for official purposes including ensuring:

- Card issue and return is reasonably managed and cards are issued only to staff with identified business requirements;
- appropriate financial limits are imposed on cards;
- Card holders properly agree to and acknowledge their responsibilities before being issued with a card;
- Cards are no longer used by staff who have left the Institute,
- Controls on individual purchases are sound, are reasonably effectively in identifying incidences of misuse, enable prompt acquittal of expenditure, and provide evidence of follow-up action where necessary; and
- Provide sound governance of expenditure incurred on behalf of the Institute.

## **3. Policy Statement**

The widespread use of credit cards can expose agencies to the risk of inappropriate or unauthorised expenditure. Agencies therefore should establish controls to ensure credit cards are used appropriately for official purposes.

At AIATSIS, such controls include:

- limiting card access to staff with an identified business need,
- informing cardholders of their obligations when using credit cards;
- having in place a suitable card management system ;
- having risk-based processes to check the validity of credit card expenditure
- processes are in place to ensure these controls remain effective
- cardholders understanding the need to obtain value for money when making purchasing decisions to reduce potential financial and reputational losses

## **4. Legislation**

- CAC Act 1997 Division 5 Clause 28B Misuse of Credit cards
- CAC Regulation 1999



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- Public Service Act 1999
- Crimes Act 1914

## **5. Roles and Responsibilities**

### **5.1 Chief Financial Officer (CFO)**

- The CFO is responsible for managing the credit facility including the issue, amendment and cancellation of cards.

### **5.2 Delegates**

- 5.2.1 Delegates are accountable for reviewing, certifying and authorising charges incurred by cardholders. The delegate should request any additional information or explanations that may be necessary to verify that the transactions are valid charges to the Institute.
- 5.2.2 Delegates must ensure that the cardholder is complying with the Institute's Principal's Instructions.
- 5.2.3 Delegates can request that the cardholder's card be cancelled for non-compliance with Institute policies and procedures. Any misuse of the card must be reported immediately to the Finance area.
- 5.2.4 Delegates have overall responsibility for all cards issued to their staff. Delegates must:
  - scrutinise requests for Corporate Credit Cards to ensure that the application is valid and compliant;
  - verify that all transactions and documentation comply with this policy;
  - monitor expenditure for appropriateness;
  - report any suspected breaches to the CFO;
  - authorise the compliant expenditure; and
  - ensure that any cards which are no longer required are returned to the Finance area for cancellation and destruction.

## **5.3 Cardholding policy , supporting procedures and guidelines**

- 5.3.1 A basic policy objective in controlling credit card use is to establish procedures for effectively managing:
  - 5.3.1.1 to whom; and
  - 5.3.1.2 under what conditions cards are made available to meet business needs
- 5.3.2 Procedures for achieving effective cardholder policy objectives include establishing:
  - 5.3.2.1 eligibility requirements;
  - 5.3.2.2 credit limits for cards and cardholders;



- 5.3.2.3 approval arrangements;
- 5.3.2.4 responsibilities for acquittal and review of individual purchases made using corporate credit cards;
- 5.3.2.5 responsibilities for the final acquittal of the credit card transactions (particularly after the cardholder has left);
- 5.3.2.6 recordkeeping requirements, including recording details of credit card cancellations in the *Register of Credit Cards*;
  - lost or stolen cards must be promptly reported to card issuer for cancellation;
  - cancelled credit cards are reported to the CFO Branch for registration in the *Credit Cards Register* within the month of cancellation by issuer;
  - all misuse of credit cards and related breaches of conditions for use of corporate credit cards are reported to the CFO branch for registration within the month of misuse in accordance with CAC Act 1997 Division 5 Clause 28B Misuse of Credit Cards; *and*
- procedures for ensuring credit cards only remain available to staff with identified business need including ensuring cards are returned:
  - when no longer needed, or
  - before final payment of entitlements can be determined when cardholder leave the organisation;

**6.** The tables below (pages 7 to 19) summarise AIATSIS Cardholder Policy, Procedures, and Guidelines, and related roles and responsibilities. Appendices 1 to 3 (pages 20 to 22), illustrate the Credit Card Application and credit card charges acquittal processes including, prohibitions against obtaining cash using corporate credit cards. Attachments A and B (pages 23 and 24) provide a Credit card Application Form and a Cardholder Acknowledgement and Agreement Form respectively.

## Summary of AIATSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities

To whom, and under what conditions cards are made available to meet business needs?	Principle	Procedure	Key guidance and related documents
<b>6.1 Eligibility requirement</b>	<p>Only persons meeting the eligibility criteria can access or have the use of an AIATSIS Corporate Credit Card.</p> <p>Credit cards will only be issued to Institute employees who have a requirement to purchase goods or services on a regular basis.</p>	<p><b>6.1.1</b> The Institute will provide credit cards to its employee, subject to need, to allow individuals and program areas to make payments for goods and services associated with official Institute business.</p> <p><b>6.1.2</b> Cardholders must not allow third-party access or use of credit cards issued in their name.</p>	<p><a href="#">CAC Act 1997 – S28A</a> (Commonwealth authority may obtain, cash, goods or services from any person by the use of a credit card);</p> <p>The Principal may prescribe requirements in relation to: whom, and conditions under which credit cards are made available to meet business needs, the maximum amount,</p>

			and period taken to repayment amounts borrowed.
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Summary of AIATSIS Credit Card Policy, Procedures and Guidelines Roles and Responsibilities			
To whom, and under what conditions cards are made available to meet business needs?	Principle	Procedure	Key guidance and related documents
<b>6.2. Maximum limits of cards and cardholders</b>	<p>Cardholder cannot exceed the maximum set for either the Card, or the Cardholder</p> <p>Expenditure incurred is in accordance with the relevant Financial Delegations</p> <p>Expenditure incurred is in accordance with approved funding allocations/approved budget</p>	<p><b>6.2.1.</b> Current limits on corporate credit cards have been set:</p> <p>6.2.1 (a) for a <i>Program Director</i>: up to a maximum amount of \$10,000 per month</p> <p>6.2.1 (b) cardholders below the rank of a Program Director: up to a maximum of \$,3000 per month (unless there is an identified need for a higher amount)</p> <p>6.2.1 (c) the Accounts Payable card has a maximum limit of \$200,000.</p>	<p><a href="#">AIATSIS Financial Delegations Effective as at 25th September 2013 - Delegation 1</a></p>





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## Summary of AIATSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities

To whom, and under what conditions cards are made available to meet business needs?	Principle	Procedure	Key guidance and related documents
<b>6.3 Approval arrangements</b>	<p>Cardholder can only use for authorised purposes.</p> <p>Credit cards cannot be used for personal purposes.</p> <p>Only a current member of the Executive Management team including the Principal, the Deputy Principal, a Program Director, the Director Corporate Services, and the CFO can approve a staff member's request to be issued with a corporate credit card to meet AIATSIS business</p>	<p><b>6.3.1</b> Delegates have overall responsibility for all corporate credit cards issued to their staff.</p> <p><b>6.3.2</b> A delegate is required to sign a cardholder's application for the issue of a corporate credit card to confirm its validity and compliance with the Principal's Instructions<sup>1</sup>.</p> <p><b>6.3.3</b> A cardholder must acknowledge in writing, their acceptance of the all terms and conditions of issue as set out in the Cardholder Agreement form (Attachment B), and these instructions.</p> <p><b>6.3.4</b> A delegate will continue to monitor cardholder's transactions and use of corporate credit card after issue to ensure that the cardholder does not engage in transactions</p>	<p><a href="#">Attachment A- Credit Card Application Form</a></p> <p><a href="#">Attachment B – Cardholder Agreement Form</a></p>

<sup>1</sup> The Principal's Instructions for the use of AIATSIS corporate credit cards necessarily incorporate the Institute's Procurement Policy (IPP), the Commonwealth Procurement Rules (CPRs). Both these policies apply equally to the use of credit card.

	needs.	<p>prohibited by Principals instruction including:</p> <p>6.3.4 (a) Cash withdrawals;</p> <p>6.3.4 (b) to pay for amounts owing to the Institute;</p> <p>6.3.4.(c) Gifting to the Institutes employees without prior, written approval of Principal, or Deputy Principal;</p> <p>6.3.4(d) Personal expenses</p>	
Summary of AIATSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities			
<b>To whom, and under what conditions cards are made available to meet business needs?</b>	<b>Principle</b>	<b>Procedure</b>	<b>Key Guidance and related documents</b>
<b>6.4 Credit card purchases and responsibilities for acquittals and review of individual purchases</b>	<p>The requirements of the Institute Procurement Policy and Commonwealth Procurement Rules apply to the use of credit cards.</p> <p>Misuse of corporate credit cards for prohibited items, or with the intention of obtaining goods or services otherwise than for the Commonwealth, is a</p>	<p><b>6.4.1</b> A Cardholder is required to obtain and retain appropriate documentation for all goods and services purchased using corporate credit card, including, properly itemised tax invoices, copies of quotes, or purchase orders, etc.</p> <p><b>6.4.2</b> A Cardholder is required to agree, and reconcile their monthly credit card transactions statements to supporting documents and tax invoices that have been retained each month to ensure its accuracy.</p>	<p><a href="#">Commonwealth Procurement Guidelines,</a></p> <p><a href="#">CAC Amendment Act</a></p>



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	<p>criminal offence and can carry stringent penalties, including imprisonment for up to 7 years.</p>	<p><b>6.4.3</b> A Cardholder is required to sign the agreed monthly statement of transactions and to submit it to their delegate, together with all supporting documentation, and tax invoices for approval.</p> <p><b>6.4.4</b> A Cardholder's delegates is accountable for reviewing, certifying and authorising cardholder's statement of credit card transactions for payment, and can request or enquire into any additional information or explanation of the cardholder, or supplier as is necessary to verify that the transactions presented are valid charges for the institutes business, or that the cardholder is complying with the principal's instructions.</p> <p><b>6.4.5</b> A cardholder cannot approve, or authorise their own expenditure</p> <p><b>6.4.6</b> A cardholder is to make a return of their monthly approved statements of credit card transactions and supporting documentation, and tax invoices to the CFO Branch for accounting purposes (including updating the <i>Assets Register</i> for any non-current assets bought using credit cards).</p>	
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<p><b>6.5 Credit card purchases using Institute-provided mobile phones or other electronic devices</b></p>	<p>Purchases to meet AIATSIS business requirements need to be managed separately from purchases for private purposes, noting that an AIATSIS corporate credit card can never be used for private purchases, regardless of the cardholder's intentions to reimburse the Institute at a later date.</p>	<p><b>6.5.1</b> For all credit card purchases through an iTunes , or similar accounts, a cardholder is required to establish separate official and private ITunes accounts such that:</p> <p>6.5.1 (a) Only purchases to meet AIATSIS business requirements are made from the account that is linked to their Institute provided credit card, and</p> <p>6.5.1(b) Ensure that no private activities are conducted using their AIATSIS iTunes account.</p>	
<p><b>6.6 Responsibilities for return of cards when</b></p> <p><b>6.6 (a)</b> no longer needed for business purposes</p> <p><b>6.6 (b)</b> cardholder leaves the organisation</p>	<p>Credit cards remain available only to those to staff with identified business needs.</p>	<p><b>6.6.1</b> Cardholder is required to return credit card(s) registered under their name to the CFO Branch when either:</p> <p>6.6.1 (a) the cardholder leaves the employment of the Institute, or</p> <p>6.6.1 (b) has otherwise been transferred to a position within the organisation where a corporate card was no longer needed for business purposes.</p>	

<b>6.7 Responsibilities for final acquittal of credit card transactions (particularly, after cardholder has left)</b>	<p>Cardholders retain overall responsibility for ensuring all credit card transactions entered into including disputed transactions are resolved in a manner that does not cause AIATSIS financial or reputational loss even after they have left the organisation.</p>	<p><b>6.7.1</b> A Cardholder who is leaving the organisation is required to return both:</p> <p>6.7.1 (a) their final approved statements of credit card transactions, supporting documentation, and tax invoices to the CFO Branch for acquittal; and</p> <p>6.7.1 (b) all credit cards that have been issued and registered in their name that remain active and not cancelled as at their last working date of engagement with the Institute,</p> <p>before any severance, or other final entitlements due to the cardholder can be determined, or payment can be made.</p>	
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<b>6.8 Record Keeping Requirements</b>	<p>Credit Cards must be safeguarded against theft and misuse at all times</p> <p>The Institute shall keep a proper record of all Credit cards issued to its</p>	<p><b>6.8.1</b> The CFO Branch is responsible for managing the credit facility provided by the issuing bank including and for keeping proper records of credit card in issue, cancellations, or forfeitures, instances of misuse, or breaches including:</p>	



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	<p>employees and all relevant details of all cardholders.</p>	<p>6.8.1 (a) Advising on the cost effectiveness of this method for procurement and payment for goods and service for the Institute's business.</p> <p>6.8.1 (b) Keeping proper records of cards issues, limits on cards, cards suspended and forfeited, or cancelled.</p> <p>6.8.1 (c) Keeping proper records of all instances of card misuse and including all breaches of relevant Principal's Instructions, and Commonwealth Procurement rules or of other governing laws, rules and regulations.</p> <p>6.8.1 (d) Advise the Audit and Risk Committee of all misuse and breaches that have come to their attention</p> <p><b>6.8.2</b> Cardholders must report all lost or stolen cards to the Issuer without delay as soon they become aware of the fact, and should request immediate cancellation of the card;</p> <p><b>6.8.3</b> Cardholders must inform the CFO of cancelled credit cards within the month of cancellation to enable the <i>Credit Cards Register</i> to be updated and responsibilities for final acquittal of transactions to be properly allocated at month end;</p>	<p><a href="#">CAC Act 1997 Division 5 Clause 28B Misuse of Credit Cards</a></p>
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		<b>6.8.4</b> Cardholders must report all incidences of misuse of credit cards to the CFO within reasonable time period to allow registration of the incident in accordance with CAC Act 1997 Division 5 Clause 28B Misuse of Credit Cards; and Principal's Instructions.	
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## Summary of AISTSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities

	<b>Principle</b>	<b>Procedure</b>	<b>Key Guidance</b>
<b>6.9 Disputed Transactions</b>	The Institute is responsible for payment of the total monthly amount incurred on all	<b>6.9.1</b> In the case of disputed transactions, it is a cardholder's responsibility to try to resolve the dispute with the merchant and to seek to correct the disputed transaction(s).	





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	corporate credit cards held by its employees, and the Issuing Bank directly debits the Institute's bank account at the end of each month.	<b>6.9.2</b> The cardholder should advise the Finance team of the disputed transactions, who will try and resolve the matter with the merchant on behalf of the cardholder.  6.9.2 (a) the cardholder still retains full responsibility for resolving and correcting disputed credit card transactions.	
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## Summary of AISTSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities

To whom, and under what conditions cards are made available to meet business needs?	Principle	Procedure	Key Guidance
<b>6.10 Suspensions and cancellations of credit cards</b>	The Institute reserves the right to suspend, or seek cancellation of corporate credit cards issued to its staff under certain circumstances including: misuse, or breach of conditions of issue, or Commonwealth procurement rules, laws and regulations of any state or territory, or sovereign government involving the use of AIATSIS issued credit cards, or where the “available to meet business needs” criteria can no longer be justified	<p><b>6.10.1</b> A cardholder’s delegate, a Program Director, or the CFO may suspend a cardholders access or use of an AIATSIS issued credit card, or seek cancellation of a corporate credit card under any of the following circumstances:</p> <ul style="list-style-type: none"> <li>6.10.1 (a) the cardholder goes on extended leave (long service leave, maternity Leave, or similar leaves of absence).</li> <li>6.10.1 (b) Cardholder ceases employment AIATSIS;</li> <li>6.10.1 (c) Cardholder’s current position no longer requires the use or access to meet business needs;</li> <li>6.10.1 (d) unjustified failures to acquit transactions within reasonable time period.</li> <li>6.10.1 (e) misuse (unacceptable, inappropriate, or fraudulent use)</li> <li>6.10.1 (f) Breach of conditions of issue, commonwealth procurement rules, laws, regulations</li> </ul>	



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		<p>of state, territories, governments</p> <p>6.10.1 (g) Other reasons as determined by the Principal, or Deputy Principal</p> <p><b>6.10.2</b> Staff who becomes aware of an apparent misuse of AIATSIS credit card must report the matter immediately to the CFO.</p>	
Summary of AISTSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities			
<b>To whom, and under what conditions cards are made available to meet business needs?</b>	<b>Principle</b>	<b>Procedure</b>	<b>Key Guidance</b>
<b>6.11 Periodic monitoring and review of credit cards</b>	To strengthen controls over credit cards. The Institute supplements supervisor monthly checking of transactions with periodic monitoring and review activities by the CFO.	<p><b>6.11.1</b> On an ongoing basis, the CFO will:</p> <p>6.11.1 (a) keep a record of unusual events including, instance of reported personal use of credit cards so any recurrence is noted, merchants involved in disputed transactions</p> <p>6.11.1 (b) assess and act on overdue acquittals by cardholders (e.g. reduce the credit card limit for the credit card with overdue acquittal to \$1, effectively suspending the credit card).</p>	



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		<p><b>6.11.2</b> Every -12 months the CFO will:</p> <p>6.11.2 (c) review credit card use against credit limits for possible adjustments</p> <p>6.11.2 (d) review credit cards not used for a significant period to establish if they are still required.</p> <p>6.11.2 (e) sample testing of transactions with higher risk of misuse (e.g. check whether transactions over , say, \$10,000, properly established value for money and compliance with procurement guidelines; check whether transactions with duplicated details are merchant error)</p> <p>6.11.2 (f) apply statistical analysis to the utilisation patterns (e.g. identify opportunities for centralised procurement of some types of goods; assess average and unusual costs for accommodation by city).</p> <p>6.10.2 (g) reconcile the agency's credit card register with the credit card provider.</p> <p><b>6.11.3</b> Every 1-2 years the CFO will:</p> <p>6.11.3 (c) review expenditure in areas where judgement plays an important part (e.g. travel, accommodation and meals) in order to assess whether the expenditure is remaining within public expectations and practice in comparable agencies.</p>	
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## Summary of AIATSIS Credit Card Policy, Procedures and Guidelines, Roles and Responsibilities

To whom, and under what conditions cards are made available to meet business needs?	Principle	Procedure	Key Guidance
<b>6.12 Annual review of credit cards</b>	<p>Annual reviews of AIATSIS Credit Card Policy, Guidelines, Roles and Responsibilities will allow the policy to be updated in line with developments in <a href="#">CAC Act 1997; AIATSIS Financial Delegations, Principal's Instructions, and Commonwealth procurement policies</a>.</p> <p>It will also allow continuously improvements of the procedures, processes and guidelines in relation to: <b>To whom, and under what conditions cards</b></p>	<p><b>6.12.1</b> Program Directors in conjunction with the CFO will carry out an annual review of AIATSIS credit card policy, procedures, and processes.</p> <p><b>6.12.2</b> The review process to be based on:</p> <ul style="list-style-type: none"> <li>6.12.2(a) eligibility requirements</li> <li>6.12.2(b) maximum limits of credit cards</li> <li>6.12.2 (c) approval arrangements</li> <li>6.12.2 (d) credit card purchases and cardholder responsibilities: <ul style="list-style-type: none"> <li>6.12.2 (d)(i) for acquittals of transactions,</li> <li>6.12.2 (d)(ii) for disputed transactions</li> </ul> </li> <li>6.12.2 (e) record-keeping requirements and the</li> </ul>	<p><a href="#">CAC Act 1997; AIATSIS Financial Delegations, Principal's Instructions</a></p> <p><a href="#">ANAO 'Best Practice Guide'</a></p>



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	<b>are made available to meet business needs.</b>	Credit Card Register, including; 6.12.2 (e) (i) incidences of misuse, breaches; 6.12.2 (f) procedures surrounding: 6.12.2(f)(i) return of credit cards 6.12.2 (f)(ii) suspensions and cancellations 6.12.2 (g) any other matter as determined by the Principal, or Deputy Principal	
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## 7. Glossary

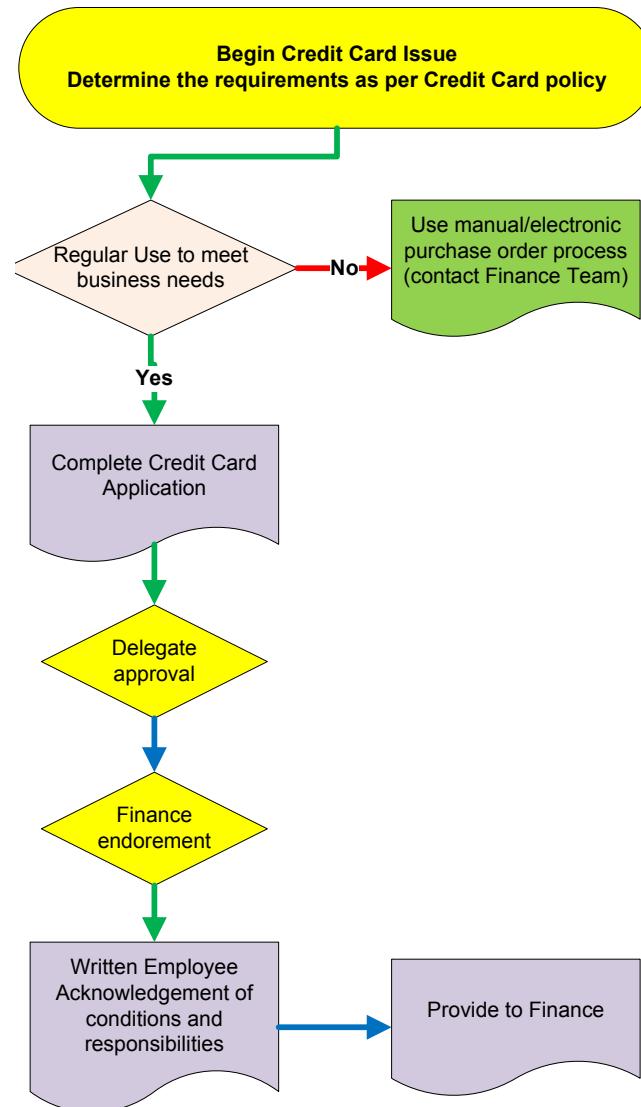
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<b>Agreement and acknowledgement form</b>	An agreement and acknowledgement form, listing the key responsibilities of a cardholder, and usually also refers to other guidance to be followed. Agreement and acknowledgment forms are typically signed by a cardholder when they receive a credit card.
<b>AIATSIS corporate credit card</b>	A credit card issued to a cardholder to enable them to obtain, goods or services on credit to meet the Institute's business needs.
<b>Cardholder reconciliation</b>	A process undertaken by the credit cardholder to compare expenditure from her/his credit card statement and supporting documentation (such as tax invoices or receipts) to ensure the statement is accurate. This process is conducted monthly and involves the cardholder certifying that the expenditure is correct.
<b>Credit card provider</b>	A credit card provider is generally a bank or other financial institution which provides credit card services to an agency.
<b>Delegate</b>	A person, other than the cardholder, (often a supervisor), who is responsible for independently reviewing a cardholder's reconciliation statement. A delegate is often also responsible for approving a cardholder's application for a corporate card issue.
<b>Disputed Transactions</b>	Expenditure appearing on cardholders credit card statements that are not supported by the cardholder as accurate. This process often leads to a cardholder, disputing the transactions with the merchant and, or the credit card provider directly to seek a reconciliation and correction of the disputed expenditure item(s).
<b>Credit card provider</b>	A credit card provider is generally a bank or other financial institution which provides credit card services to an agency.



## 8. Appendix 1

### 6.1 Process for application of credit card







## 9. Appendix 2 Sample guidance to review credit card acquittals

### Sample guidance to review credit card acquittals

The following details should be considered by the approving officer in the course of examining credit card statements, prior to their approval:

- The card has been used for payment of official expenses only to meet AIATSIS business needs.
  - Where personal expenses appear (other than coincidental personal expenses) they are to be reported to the CFO. All personal expenses must be charged to a separate account code and expenses recovered from cardholder. Further the Credit Card Register must be updated for the breach.
- All official expenses are reasonable as to their purpose and amount.
  - Meal expenses are reasonable for the locations visited (not exceeding the amount in the Daily Meal Limits Calculator)
  - Accommodation expenses are reasonable for the location visited (Agency preferred accommodation suppliers should be used);
  - Representation/entertainment expenses are reasonable and justifiable
  - Useful and transparent narrations have been used to describe transactions
- To assist the approver accept or reject the statement, the cardholder will normally provide::
  - tax invoice, receipts, other supporting documents; and
  - the approver may also ask the cardholder for an explanation, or otherwise request a statutory or other declarations as they see fit, for the purpose of approving the statement as reasonable.
- The approver (in conjunction with Finance) also need to determine that:
  - the correct cost centre has been used for all transactions;
  - disputed transactions have been reported to Finance (Accounts payable)



and charged to account code to be advised by the CFO , pending resolution

- The credit card statement has been acquitted and forwarded to the approver in a timely manner (to enable completion of statement processing within 30 days of the date of settlement)

Source: Adapted from ANAO: Finance-Payment/Acquittal of a corporate Credit Card Statement

## **10. Appendix 3. Cash Withdrawals using AIATSIS Corporate Credit Card is Prohibited**

AIATSIS Credit Card Policy specifically prohibits the withdrawal, or obtaining of cash under any circumstances, whether for AIATSIS business purposes or otherwise for personal use. The Institute has a range of controls in place to deter and detect any unauthorised cash withdrawals, and should cash withdrawals be detected by a supervisor:

- The matter is to be referred for Code of Conduct action; and
- Where criminal offences are suspected, the matter is also referred for internal criminal investigation and subsequent referral to the Commonwealth Director of Public Prosecutions.
- Putting a card advance daily limit of \$1.00 on credit the card (effectively barring cash withdrawals).



## 11. Attachment A – Credit Card Application Form

### REQUEST FOR CORPORATE CREDIT CARD OR CHANGE OF LIMIT ON CURRENT CARD

New Credit Card Application

☐

Change to Existing Credit Card

☐

<b>Name of Applicant:</b>	
<b>Position Title:</b>	
<b>Current limit (if applicable):</b>	
<b>Required limit:</b>	

#### Business justification for application:

**1. Briefly state AIATSIS meet business needs to be met.**

**2. Categories of Expenditure to meet business needs**

**Circle all that apply**

1. Travel and accommodation
2. Low value routine office consumables
3. Furniture, fittings, equipment
4. Other operational requirements. Specify.....

#### Delegate's Approval

Approved ☐

Not Approved ☐

Name:

Position Title:

Signature:

Date:

#### CFO Approval

Approved ☐

Not Approved ☐

#### Comments (if any):

--

Name:



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Signature:

Date:



## 12. Attachment B – Cardholder Agreement and Acknowledgement Form

### Cardholder Agreement and Acknowledgement Form

#### **Receipt, safe custody and return of credit card**

I, XXX XXX, acknowledge receipt of credit card number: xxxx-xxxx-xxxx. I am responsible for the safe custody of the card at all times, and for keeping confidential the card number, card verification code and PIN Code.

I will follow the attached terms and conditions of the [credit card provider]

If the card is lost or stolen, or I have reason to believe the card PIN has been compromised, I am to report this immediately to [ credit provider contact details] and as soon as practicable to the CFO.

I will return the corporate credit card to the Credit Card Administrator/CFO prior to leaving the agency, or when I no longer meet agency requirements for having a credit card. I will leave documentation of any transactions not yet acquitted with the relevant supervisor.

#### **Responsibilities when using**

The card is to be used only for official purchases which may include incidental personal use, as described in AIATSIS Principal Instructions XX,

I am aware that use of the corporate credit card for obtaining, goods, or services otherwise than for AIATSIS business needs is an offence under section 60 of the Financial Management and Accountability Act 1997, incurring a maximum penalty of imprisonment of 7 years.

I am aware that formal procurement processes may need to be applied before entering into a financial commitment (for example, expenditure over \$xxx) and will follow AIATSIS, and Commonwealth procurement guidelines as required including:

- AIATSIS purchasing using iTunes, and electronic purchasing guidelines;
- Limits and special conditions for the nature of goods and services being purchased; a
- I will not use the corporate credit card to obtain cash advances.

I am aware that cash withdrawals using AIATSIS corporate credit card is prohibited under any circumstance, and I agree not to obtain cash either for AIATSIS business needs or for personal purpose.

I will retain tax invoices, receipts and/or other documentation in accordance with agency requirements to help verify details of my credit card use.

If I use the credit card contrary to requirements (inadvertently or otherwise) I will as soon as practical inform my manager and CFO, and repay the amount involved.

#### **Acquittal**

I will reconcile and approve (or reject) for payment my credit card transactions at the end of each calendar month

I understand that goods and services should be received prior to payment, except in special circumstances.

I understand I will be required to repay any incidental personal expenses

For any unrecognised or disputed transactions, I will raise these with the merchant, the credit card provider, and the CFO and provide all assistance in resolving the disputed items.

Cardholder's Signature .....

CFO Signature.....



Date.....

Date.....