



Operational guideline for agency credit cards

Introduction

Goods and services may only be purchased by Asbestos Safety and Eradication Agency (agency) credit card as a last resort. Wherever possible, invoices should be provided and paid through the Business Services Support team as this provides a complete set of records.

This guideline covers:

1. Employees
2. Use of agency credit cards
3. Acquittal of agency credit card statements
 - a. Cardholders
 - b. Credit card delegates
 - c. Un-acquitted agency credit card statements
4. Misuse of agency credit cards
5. Prevention of inappropriate use of agency credit cards
6. Lost or stolen cards
7. Surrendering the agency credit card
8. Chief Financial Officer (CFO)

This guideline should be read in conjunction with relevant legislation, regulations, policies and guidelines including, though not limited to, the *Public Governance, Performance and Accountability Act 2013*, *Financial Management and Accountability Regulations 1997*, *Public Service Act 1999* and *Chief Executive Instructions, Commonwealth credit card & credit vouchers dated 15 September 2013*.

1. Employees

Agency credit cards are generally only provided to employees of the agency who require the use of an agency credit card for official travel purchases and for minor purchasing expenses. To apply for an agency credit card:

- i. complete the Travel and credit card elearning program:
<http://dnet.hosts.network/org09/50031478/Pages/UTC.aspx>
- ii. complete the Personal responsibilities travel and purchasing (Departmental) credit card form:
<http://dnet.hosts.network/ssc/layouts/OSSSearchResults.aspx?k=personal%20responsibilities%20travel&cs=This%20Site&u=http%3A%2F%2Fdnet.hosts.network%2Fssc>
- iii. obtain the written endorsement of your credit card delegate
- iv. retain Trim records for all relevant documents

Non-employees may submit a written proposal to the CFO for issue of an agency credit card. If a non-employee is issued with an agency credit card, they are deemed to be an official and must therefore comply with all relevant legislation, regulations, policies and guidelines.

2. Use of agency credit cards

Agency cardholders must:

- i. ensure all expenses charged to the agency credit card are for official purposes only
- ii. use the agency credit card to enter into approved commitments to spend public money in accordance with all relevant legislation, regulations, policies and guidelines
- iii. not use the agency credit card without delegate approval for the expenditure
- iv. not self approve expenditure on the agency credit card
- v. use in accordance with the cardholder agreement, within approved monthly and transaction limit and the credit card's conditions of use
- vi. retain tax receipts for all purchases with the exception of a \$40 ATM withdrawal for travel incidentals. Claim of the incidental allowance prohibits all three daily meals, being breakfast, lunch and dinner, to be charged to the agency credit card. Incidental allowance receipts are not required however the ATM receipt must be retained. Failure to provide valid tax invoices may result in financial loss to the agency as GST cannot be recovered. Credit card payment slips are not sufficient to recover GST
- vii. retain on Trim, tax invoices and receipts for expenditure, including any supporting documentation that confirms the commitment to spend public money was for official purposes

3. Acquittal of agency credit card statements

a. Cardholders

Cardholders must reconcile and acquit monthly agency credit card statements in Connect and:

- i. certify monthly statement is accurate and expenditure incurred was for official purposes and in accordance with all relevant policy
- ii. verify each transaction against the corresponding tax invoice to ensure the charge listed on the statement is correct
- iii. ensure cost centres and tax codes recorded in Connect are accurate
- iv. submit the acquittal of monthly statement to credit card delegate in sufficient time for the statement to be approved by the 26th of each month
- v. if unable to acquit the statement by the specified deadline a nominee to acquit the statement must be arranged
- vi. all tax invoices and receipts (along with a printed copy of the monthly statement from Connect) must be saved to Trim and made available in hard and soft copy to credit card delegate
- vii. notify your credit card delegate immediately if you notice transactions which may not have been processed by you

b. Credit card delegates

Delegates must approve the acquittal of agency credit card statements prior to the 26th of each month unless notified of a different deadline. Alternative arrangements must be made if delegates are unable to acquit cardholder credit card statements by the deadline.

c. Un-acquitted agency credit card statements

Cardholders and delegates must adhere to the acquittal / approval deadline. Failure to meet the deadline may result in deactivation of agency credit card or a financial penalty to the agency.

To approve acquittal, delegates must certify whether or not the expenditure was approved and for official purposes.

Cardholders and delegates must immediately report in writing any suspected misuse of the agency credit card to the CFO and Chief Executive Officer (CEO).

4. Misuse of agency credit cards

Cardholders are responsible and accountable for all transactions charged to the agency credit card.

Cardholders must not use agency credit card for personal expenditure under any circumstances.

Accidental misuse of agency credit card must be reported in writing as soon as possible to the credit card delegate and the CFO. The CFO will determine if the CEO should be advised.

Suspected misuse of agency credit card by another cardholder must be reported as soon as possible to the credit card delegate and the CFO. The CFO will determine if the CEO should be advised.

5. Prevention of inappropriate use of agency credit cards

In addition to undertaking training:

- i. credit card to be kept in a secure location in the office and removed only for pre-approved transactions
- ii. credit card to be conspicuously and appropriately labelled, for example with a black marker or sticker, to reduce the risk of mistaken identity
- iii. credit card to be kept in a separate wallet or purse
- iv. cardholder to regularly review credit card receipts throughout the month and in particular after travel
- v. Trim reference to the container with substantiation of claim to be forwarded to delegate when seeking acquittal
- vi. consistent Trim naming conventions to be maintained by cardholder
- vii. random spot checks to be undertaken by agency credit card delegates

6. Lost or stolen cards

The cardholder is responsible for the safe custody of the agency credit card at all times.

If the agency credit card is lost or stolen, the cardholder must notify the credit card delegate, the CFO or the CEO in writing as soon as possible.

7. Surrendering the agency credit card

Cardholders must acquit all outstanding agency credit card statements and surrender the agency credit card to the credit card delegate, the CFO or the CEO if ceasing employment with the agency or will be absent for three months or more.

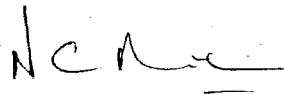
8. Chief Financial Officer

The CFO is responsible for:

- i. approval and issue of agency credit cards, including setting appropriate monthly and transaction limits
- ii. monitoring and reporting on agency credit card use
- iii. cancellation of agency credit cards
- iv. provision for dispute resolutions regarding agency credit card transactions
- v. immediately investigating any reported or apparent misuse of agency credit cards
- vi. periodic review of credit card limits



Peter Tighe
Chief Executive Officer
Asbestos Safety and Eradication Agency



Nick Miller
Chief Financial Officer
Asbestos Safety and Eradication Agency

Date: 24/6/15

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