



COUNCIL POLICY

Corporate Purchase Card

Policy Number:	PO084		
Strategic Plan Objective:	L – Responsible Leadership and Governance L4, Continue to meet all legislative requirements and compliance with Council’s internal controls.		
Policy Owner:	Director Corporate & Community Services	Record Number:	16/14080[v10]
Responsible Officer:	Manager Financial Services	Minute Reference:	324/2025
Date Adopted:	12/11/2025	Next Review Date:	November 2029

1. POLICY OBJECTIVES

The purpose of this Policy is to control the distribution and use of Corporate Purchase Cards within Yorke Peninsula Council (Council) and to ensure sound governance of expenditure incurred on behalf of Council.

2. SCOPE

This Policy applies to all employees who have been issued with a Corporate Purchase Card.

3. DEFINITIONS

Refer to Attachment 1.

4. POLICY STATEMENT

Council operates a Corporate Purchase Card system which permits a limited number of cards to be issued to appropriate operational staff throughout the organisation. Corporate Purchase Card holders and their card limits will be reviewed every twelve months to ensure the cards and limits are appropriate. This Policy should be read in conjunction with PR115 Corporate Purchase Card Procedure, LG Act 1999 section 110 (1) - Code of Conduct for Council Employees and PO058 Purchasing and Procurement Policy.

4.1. Current Corporate Purchase Card Holders and Limits

Position	Limit
Chief Executive Officer	\$5,000.00
Executive Assistant to CEO & Mayor	\$5,000.00
Director Corporate & Community Services	\$5,000.00

Position	Limit
Director Development Services	\$5,000.00
Director Assets & Infrastructure Services	\$5,000.00
Manager People, Culture and Safety	\$5,000.00
Manager Economic Development and Business Sustainability	\$5,000.00
Head of Information Systems & Technology	\$5,000.00
Governance Officer	\$2,000.00

4.2. Approval of New Corporate Purchase Card Holders and Limits

All new Corporate Purchase Card requests are to be endorsed by Corporate Management Team (CMT), with final approval given by the Chief Executive Officer (CEO). A Card holder's individual transaction limit should not exceed their current financial delegation (though the cumulative monthly limit may be higher than their financial delegation) and this should be checked by the Financial Management Accountant.

Card holders must go through a Corporate Purchase Card induction with the financial services team prior to being issued with their new card. Part of this induction requires Card holders to acknowledge they have read this Policy and its associated Procedure by signing SF050B Corporate Purchase Card Compliance Declaration before their new card is activated.

4.3. Transaction Limits

Each Corporate Purchase Card has a capped individual transaction limit. This limit is usually less than the cumulative monthly limit. The individual transaction limit should not exceed the Card holder's financial delegation as identified in Clause 4.1 – Current Corporate Purchase Card Holders and Limits. The CEO has final approval over each Card holder's limit. Should a higher transaction limit be required than the Card holder's financial delegation, due process should be followed to increase that Card holder's financial delegation before a limit is approved that exceeds it. Any changes to original limits must be approved by the CEO.

4.4. Use Of Corporate Purchase Card

Corporate Purchase Cards are solely for corporate purchases; no personal expenses are to be incurred whatsoever on a Council Corporate Purchase Card. If a personal expense is unintentionally charged to a Corporate Purchase Card, PR115 Corporate Purchase Card Procedure must be followed; with the Card holder being liable for those transactions.

Misuse of a Corporate Purchase Card may result in disciplinary action commensurate with the severity of the breach.

Breaches include:

- Persistent misuse of a Corporate Purchase Card for non-Council related purchases;
- Persistent, untimely submission of SF118 Corporate Purchase Card Monthly Reconciliation in breach of PO084 Corporate Purchase Card Policy;
- Breach of this Policy or its associated Procedure (PR115);
- Falsely claiming transactions as Council business; and
- Not keeping the Corporate Purchase Card secure.

Disciplinary action may include:

- Reduction in the Card holders limit;
- Suspension/removal of Corporate Purchase Card from the Card holder;
- Disciplinary and performance management of the Card holder; or
- Termination of employment of the Corporate Purchase Card holder.

Cash advances are strictly prohibited and as such this facility is not available on any Corporate Purchase Card.

Corporate Purchase Cards should not be used when there is an alternative form of procurement and payment available to the Card holder at the time of purchase (for example, raising a purchase order for supply of goods and services or receiving an invoice to pay for the goods/services). Corporate Purchase Cards are not to be used to circumvent PO058 Purchasing and Procurement Policy.

All transactions must be supported with an Australian Taxation Office (ATO) approved tax invoice/receipt suitable for confirming GST amounts (if applicable). Where a credit card surcharge is not detailed on the tax invoice, cardholders must ensure that the total transaction amount is fully documented in accordance with PR115 Corporate Purchase Card Procedure by retaining both the tax invoice and the EFTPOS receipt.

Corporate Purchase Cards should only be used to purchase fuel when there are no Fuel Card facilities available. The Card holder must try to plan their fuel purchases so that they can utilise fuel stations with known Fuel Card facilities as much as possible.

Corporate Purchase Cards should not be used for the following:

- Entertainment;
- Internal hospitality (including employee morning teas, lunches etc);
- Alcohol;
- Employee gifts; and,
- Social functions (including Christmas).

Official external hospitality expenses may only be incurred where directly related to Council business, clearly documented, and pre-approved by a CEO or Director. Examples include; modest catering for visiting delegations or partner agency workshops. Staff social functions and internal catering remain prohibited.

Corporate Purchase Card holders should refer to PR115 Corporate Purchase Card Procedure for full guidance and specific details on the use and appropriate expenditure relating to Corporate Purchase Cards.

4.5. Disputes

Any transaction unable to be verified must be reported. Please refer to PR115 Corporate Purchase Card Procedure for guidance on this process.

4.6. Month-end Approval Process

All transactions listed on Corporate Purchase Card statements are to be transferred to SF118 Corporate Purchase Card Monthly Reconciliation and reconciled monthly with supporting documents attached and signed by the Card holder and their approving manager.

Approved reconciliations are to be forwarded to Finance within two weeks of Corporate Purchase Card statements being distributed. Finance will arrange for payment of the Corporate Purchase Card in full by the due date stipulated on the statement unless advised as per Clause 4.5 - Disputes.

The CEO's purchase card reconciliation must be independently reviewed and approved by the Mayor to ensure transparency and governance oversight.

4.7. Cessation of Employment

Corporate Purchase Cards are to be cancelled immediately on termination of employment/association of the Card holder. Refer to PR115 – Corporate Purchase Card Procedure for the full process.

4.8. Lost/ Stolen Corporate Purchase Card

It is the Card holder's responsibility to contact Finance immediately if their card is lost or stolen. The Card holder must also advise their approving manager as soon as possible. Refer to PR115 – Corporate Purchase Card Procedure for the full process.

5. COMPLAINTS

If a member of staff wishes to make a complaint about a breach of this Policy or its associated Procedure, they should do so in writing to the CEO, outlining who the individual is, the alleged breach(es) and outlining any evidence they have. The CEO will then instigate an internal investigation to verify the breach(es) before determining the most appropriate course of action (if any).

6. REVIEW

This Policy and its associated Procedure will be reviewed every four (4) years in consultation with employees. The Policy and its associated Procedure will also be reviewed as deemed necessary in consideration of any changes to legislation, relevant standards, codes and guidelines, audit findings, any corrective actions/controls arising from risk assessment and/or hazard/incident reports and stakeholder feedback.

7. TRAINING

Council is committed to supporting Card holders and other employees in complying with this Policy and its associated Procedure.

All Card holders will be trained during their induction and any additional training needs will be reviewed annually during individual performance reviews and/or as necessary in consideration of any changes.

8. RECORDS

Records shall be maintained as required by Council's Records Management Policy (PO063) and relevant legislation.

9. RELATED COUNCIL POLICIES/PROCEDURES AND DOCUMENTS

PO014 Employee Behavioural Standards Policy

PO058 Purchasing and Procurement Policy PO091 Enterprise Risk Management Policy

PO146 Support Disciplinary and Performance Management Policy

PO147 Complaints Policy

PO148 Fraud, Corruption, Misconduct and Maladministration Policy

PO156 Internal Financial Control Policy
PO171 Public Interest Disclosure Policy
PR115 Corporate Purchase Card Procedure
SF050B Corporate Purchase Card Compliance Declaration
SF118 Corporate Purchase Card Monthly Reconciliation

10. REFERENCES AND LEGISLATION

A New Tax System (Goods and Services Tax) Act 1999 (Cth)
Independent Commissioner Against Corruption Act 2012 (SA)
Local Government Act 1999 (SA)
Public Interest Disclosure Act 2018 (SA)

11. COUNCIL DELEGATION

Any applicable delegations are available on Councils website via the Delegations register via <https://yorke.sa.gov.au/about-us/forms-plans-and-publications/register/>

12. VERSION HISTORY

Version No	Issue Date	Description of Change
1	08/06/2010	New Policy
2	13/03/2013	Revised template and complete revision.
3	21/01/2015	Updated Card Limits and Position Titles.
4	09/12/2015	Updated Policy Statement to include associated Policies/Procedures. Position title updates.
5	21/01/2016	Comprehensive policy update: expanded Policy Statement, added table of cardholders, updated titles and governance references, introduced new clauses (4.2–4.8), and expanded sections on complaints, review, training, and legislation.
6	13/09/2017	Minor update.
7	26/02/2019	Minor update.
8	10/06/2020	Minor update.
9	08/09/2021	Minor update.
10	18/11/2025	Updated legislation wording; added CEO oversight by Mayor; clarified hospitality rules and strengthened manager accountability, included requirement to document credit card surcharges and updated definitions.

ATTACHMENT 1: DEFINITIONS

Term/Reference	Definition
Approving Manager	The Director, CEO, or other delegated officer responsible for reviewing and approving a Cardholder's Corporate Purchase Card reconciliation.
ATO	Australian Taxation Office
Cardholder	An employee authorised by the Chief Executive Officer to hold and use a Corporate Purchase Card in accordance with Council policy and procedure.
CEO	Chief Executive Officer
CMT	Corporate Management Team
Corporate Purchase Card	A credit card issued to an authorised Council employee for the purpose of conducting official Council business.
EFTPOS Receipt	A receipt generated at point of sale showing details of a transaction processed via Electronic Funds Transfer at Point of Sale (EFTPOS). This receipt is not considered a valid tax invoice but may be required to evidence surcharges or the total paid.
Financial Delegation	The level of expenditure authority granted to a Council employee under Council's Delegations Register, which must not be exceeded when using a Corporate Purchase Card.
Misuse	Any use of a Corporate Purchase Card that does not comply with Council's Policy or Procedure, including but not limited to personal purchases, unauthorised transactions, or failure to provide appropriate documentation.
Surcharge	An additional fee charged by a supplier for using a credit card, which must be supported by both the tax invoice and the EFTPOS receipt if not itemised on the invoice.
Tax Invoice	A document that complies with the Australian Taxation Office requirements for a valid GST tax invoice.