



1. Intention

The intention of this policy is to:

- Provide guidance in the issue and use of corporate purchasing and credit cards in order to ensure good governance and compliance with Council's purchasing policies.
- Reduce the risk of fraud and misuse of corporate purchasing and credit cards and minimise the Shire's financial and reputational risk.
- Fulfil all statutory requirements of the *Local Government Act 1995* with respect to the use of corporate purchasing and credit cards.
- Adopt 'Best Practice' in developing a clear and comprehensive policy on the use of corporate purchasing and credit cards.

2. Scope

This policy applies to all Shire employees that are issued with and/or use a corporate purchasing and/or credit card.

3. Statement

The Shire of Waroona is committed to delivering Best Practice in the approval, issuing and use of corporate purchasing and credit cards with the principles of transparency, probity, and good governance in compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The following principles, standards and behaviours must be observed by cardholders:

- Cardholders are accountable for all purchasing decisions and ensuring the efficient, effective and proper expenditure of Shire funds while achieving value for money.
- Purchasing activities must be transparent, free from bias, fully documented and undertaken in accordance with relevant legislation, regulations, the Shire of Waroona's purchasing policies and the Code of Conduct.
- Corporate purchasing and credit cards must be used for Shire approved activities only.

Approval for the issue of corporate purchasing and credit cards will be determined by Council as part of this policy.

Council approves the issue of a Business Credit Card facility to the value of \$68,000 per month for ease of online purchases, and limited operational and other incidental purchases where other payment methods are not practicable. Individual cards holders and their associated monthly purchasing limit are as follows;

- Chief Executive Officer with a limit of \$15,000.
- Director Corporate and Community Services with a limit of \$10,000.

- Director Customer and Development Services with a limit of \$10,000.
- Executive Manager Infrastructure Services with a limit of \$10,000.
- Manager Corporate Services with a limit of \$5,000.
- Manager Community & Economic Development with a limit of \$5,000.
- Manager Recreation Services with a limit of \$5,000.
- Manager Development Services with a limit of \$5,000.
- Visitor Centre Manager with a limit of \$1,000.
- Executive Assistant with a limit of \$1,000.
- Bushfire Risk Mitigation Coordinator with a limit of \$1,000.

Council approves the issue of Purchasing Cards (Fuel Cards) for the purchase of fuel for volunteer bushfire emergency vehicles and equipment for bushfire activities only. Fuel cards will be issued to a custodian who will be responsible for the card's use.

The Chief Executive Officer shall determine and implement adequate systems and procedures to ensure:

- There are adequate controls in place for the issuing and use of corporate purchasing and credit cards.
- There are effective acquittal processes in place for the use of corporate purchasing and credit cards, including a clear separation of duties between the cardholder purchasing goods and services and the officer approving the acquittal of the expenditure.
- Purchases made using corporate purchasing and credit cards adhere to procurement policies.
- Purchases made using corporate purchasing and credit cards are as transparent as those passed through accounts payable.
- Cardholders understand their obligations as a cardholder.
- There are strict controls limiting the use of corporate purchasing and credit cards.
- There are strict internal controls to review, monitor and report on the use of corporate purchasing and credit cards.

Operational guidance is provided in Management Practice - FMP006 Corporate Purchasing & Credit Cards.

4. Legislative and Strategic Context

The *Local Government Act 1995* and the associated subsidiary legislation provide the broad framework within which this policy operates.

5. Review

This policy is to be reviewed triennially.

6. Associated Documents

Nil

7. Document Control

Division	Finance		
Policy Number	FP004		
Contact Officer	Director Corporate & Community Services		
Related Legislation	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
Related Shire Documents	Nil		
File Number	CM.7		
Risk Rating	Moderate	Review Frequency	Triennially
Next Review	March 28	Date Adopted	
OCM Number	<<enter OCM no>>	Previous Policy No.	FIN028 – Corporate Credit Card 3.15 – Corporate Credit Card

8. Amendments

Date	Details of Amendment	Reference	Record Number
27/03/2007	Amended to reflect current employees.	OCM07/049	
25/09/2007	Amended to reflect current employees.	OCM07/160	
28/10/2014	Amended to reflect current employees.	OCM14/10/127	
25/10/2016	Amended to reflect current employees.	OCM16/10/115	
18/12/2018	Updated as part of major review.	OCM18/12/126	
17/12/2019	Updated as part of major review.	OCM19/12/163	
25/02/2020	Amended to reflect current employees.	OCM20/02/019	
23/06/2020	Amended to reflect current employees.	OCM20/06/106	
27/04/2021	Amended to reflect current employees.	OCM21/04/053	
22/06/2021	Amended to reflect current employees and reformatted.	OCM21/06/071	
14/12/2021	Amended to reflect current employees.	OCM21/12/203	
22/02/2022	Amended to reflect current employees.	OCM22/02/011	
27/09/2022	Amended to include issue of credit card for administration purposes to the Manager Works and Waste Services. Updated title changes.	OCM22/09/124	
23/07/2024	Reviewed with significant amendments and addition of up-to-date content	OCM24/07/108	

27/04/2024	Amended to add equipment to the approved uses of a volunteer bush fire brigade fuel card.	OCM24/08/128	
25/03/2025	Added Director Customer & Development Services, Changed Director Infrastructure & Development Services to Director Infrastructure, removed Manager Works & Waste Services.	OCM25/03/034	CM.7
22/07/2025	Minor amendments and addition of Manger Development Services and Manager Recreation Services.	OCM25/07/105	CM.7
24/02/2026	Add Manager Works and Waste Services.	OCM26/02/017	CM.7
28/04/2026	Added Bushfire Risk Mitigation Coordinator to list of individual business credit card holders.	OCM26/04/046	CM.7
23/06/2026	Update Director Infrastructure Services position title to Executive Manager Infrastructure Services. Remove Manager Works and Waste Services.	OCM26/06/077	CM.7
28/07/2026	Building Maintenance Coordinator removed. Amended monthly Business Credit Card facility purchasing value.	OCM26/07/092	CM.7