Business units need to identify a need for Corporate Card.

Both permanent public service employees working within the Department of Health (DoH) and temporary departmental employees with a DoH employee number can hold a Corporate Card.

Corporate Card applicants are approved by the appropriate delegate.

Cardholders and Card Supervisors complete training before being issued with a Corporate Card.

Official travel and entertainment are now within the permitted scope of use.

Corporate Card Policy

Corporate Card Implementation Standard

1. Purpose

This Implementation Standard identifies the minimum requirements that evidence the implementation of the Corporate Card Policy. It also identifies the responsibilities (and audit criteria) of individual positions in relation to these requirements.

2. Scope

This Implementation Standard applies to all employees, contractors and consultants within the Department of Health (DoH) divisions and commercialised business units.

3. Supporting documents

Authorising Policy and Standard/s:
- Corporate Card Policy

Manuals and Guidelines:
- Corporate Card Manual
- Cardholder User Guide
- Card Supervisor User Guide
- Cardholder SDG2 Training Manual
- Card Supervisor SDG2 Training Manual
- Cardholder Training Presentation
- Card Supervisor Training Presentation

Forms and templates:
- Department of Health forms:
  - Department of Health Application for Corporate Card
  - Department of Health Card Supervisor Conditions of Use
4. **Related documents**

- Department of Health Financial Management Practice Manual (FMPM) – see section 6.5
- Treasurer’s Guidelines for the use of the Queensland Government Corporate Purchasing Card
- Queensland Procurement Policy 2013
- Department’s Procurement Policy and Procurement Procedures

5. **Requirements**

5.1 **Usage of Corporate Cards**

5.1.1. All Department of Health business units should regularly review non-labour purchases under $3,000 to identify opportunities to use Corporate Card for low value, low risk purchases in lieu of more expensive procurement / payment methods (i.e. purchase order, general purpose voucher). Business units should aim to procure at least 5-10% of non-labour expenditure transactions via a Corporate Card.

5.1.2. All Departments of Health business units should review financial delegations every 6 months to identify opportunities to assign specific Corporate Card delegations (with a lower financial limit) in lieu of a standard financial delegation.
5.2 Applying for a Corporate Card

5.2.1 When business units identify a need for a Corporate Card they shall complete the “Department of Health Application for Corporate Card” form and submit to the appropriate delegate (See Appendix 1) for consideration.

5.2.2 Business units should submit necessary information to enable the delegate to make a determination regarding the Corporate Card application.

5.2.3 In approving an application for a Corporate Card, the delegate shall determine that the applicant is a permanent public service employee working within the Department of Health (DoH), or a temporary DoH employee with a DoH employee number, and has a definite business need to routinely procure goods and services.

5.2.4 A specific Corporate Card financial delegation has been created solely for the use of and specifically to expedite the issuance of the Corporate Card – for further details refer to section 6.5 of the FMPM.

5.2.5 Cardholders are not required to apply for procurement delegations for any nominated individual transaction limit up to and including $3,000 (inclusive of GST).

5.2.6 Financial and procurement delegations are required to be held by the cardholder’s position if the Individual Transaction Limit is greater than $3,000, before a Corporate Card is issued.

5.2.7 When approving the application for Corporate Card, the delegate shall ensure that an appropriate Card Supervisor has been assigned to the applicant.

5.2.8 Following approval from the delegate, the Cardholder/Card Supervisor shall complete the following documentation and submit to the Information Systems Support Banking Team (ISS-Banking Team), Finance Transactional Services, System Support Services Division:

- Department of Health Card Supervisor Conditions of Use
- CBA QLD Government Corporate Purchasing Card Application
- Department of Health Cardholder Training Questionnaire

5.3 Training and Development

5.3.1 Prior to being issued with a Corporate Card, the Cardholder shall complete the necessary training.

5.3.2 The Cardholder shall certify that they have undertaken the required training by completing the Department of Health Cardholder Training Questionnaire.

5.3.3 Cardholders and Card Supervisors should continually refresh their knowledge by reviewing the relevant material contained on the Corporate Card website.
5.4 Issuing a Corporate Card

5.4.1 The ISS-Banking Team, Finance Transactional Services, System Support Services Division shall issue a Corporate Card upon receipt of all completed documentation:

- Department of Health Application for Corporate Card
- Department of Health Card Supervisor Conditions of Use
- CBA QLD Government Corporate Purchasing Card Application
- Department of Health Cardholder Training Questionnaire

5.5 Using a Corporate Card

5.5.1 Cardholders shall ensure that all purchases made are for official business purposes and are not of an excluded nature. Refer to Appendix 2.

5.5.2 Cardholders shall ensure that purchases made on their Corporate Cards comply with the Queensland Procurement Policy and the Department of Health’s Procurement Policy and Procurement Procedures.

5.6 Reviewing Corporate Card Usage

5.6.1 The review and reconciliation of cardholder transactions is mandatory and shall be completed at least on a monthly basis.

5.6.2 When Cardholders are performing their monthly reconciliation they shall:

- Check that transactions on Smart Data Gen2 (SDG2) match the supporting documentation received by the Cardholder.
- Ensure that all supporting documentation is available (e.g., Tax Invoices, Invoice Receipts; Proforma Invoices; Adjustment Notes etc).
- Follow up any discrepancies with the Merchant.

5.6.3 Cardholders shall cost allocate the following information to each transaction via Smart Data Gen2 (SDG2).

- General Ledger code;
- Tax Code;
- Cost Centre;
- Internal/Work Order (if applicable) and Expense Description.

This shall be completed in a timely manner during each month. Completion may be weekly for frequent users or fortnightly for moderate to infrequent users.

5.6.4 At the completion of each month, Cardholders shall:

- Finalise all transactions
- Print the Expense report from SDG2
• Sign the End of Month Checklist and Certification and
• Forward all documentation to the Card Supervisor.

5.6.5 If Cardholders have not reconciled their cards after a period of three months, the matter will be escalated to the relevant Senior Executive for immediate action. Action may include possible card suspension or cancellation.

5.6.6 Card Supervisors shall ensure that the Cardholder has performed the reconciliation in a timely manner following the end of month.

5.6.7 When Card Supervisors are reviewing the transactions of Cardholders they shall:

• Ensure that they complete the review in a timely manner following receipt of the reconciliation from the Cardholder.
• Ensure all charges are validated by the appropriate supporting documentation (such as tax invoices etc).
• Ensure all charges have been incurred for legitimate work related expenses.
• Ensure that the Cardholder has assigned the correct general ledger code, cost centre, tax code, work/internal order and description.
• Ensure that any disputed transactions have been followed up with the merchant or the “CBA – Customer Investigation Request for Disputed Paper Based Credit Card Transactions” form has been submitted to the Finance Business Centre Banking Services Team.
• Return documentation to Cardholder once review is complete.

5.6.8 Line Supervisors (where applicable) shall review the Corporate Card transactions of the Cardholder after the reconciliation has been completed by the Cardholder and Card Supervisor and sign the End of Month Checklist and Certification.

5.7 Managing Documentation

5.7.1 Cardholders shall ensure that they retain all original documentation for a period of seven years

5.7.2 Cardholders shall ensure that original documentation moves with the card if the Cardholder changes positions.

5.7.3 Business Units may keep copies of credit card purchases which relate to the Unit.

5.8 Maintenance of a Corporate Card

5.8.1 Corporate cards issued to individuals must be secured similar to their own personal credit card/s

5.8.2 Cardholders shall contact the Commonwealth Bank of Australia (CBA) as soon as practical to report the loss or theft of their card.
5.8.3 Cardholders shall then contact ISS-Banking Team to inform them of a loss or theft and the action that has been taken.

5.8.4 Cardholders should complete the Department of Health Change of Details – Corporate Card form as soon as practical and email to ISS-Corporate Card when any of the following scenarios occur:

- Change of Cardholder Name
- Change of Position
- Temporary change in position
- Card cancellation is required
- No longer an employee
- Is on extended leave for more than three (3) months

6. Review

This Standard is due for review on: 20 February 2017

Date of Last Review: 20 February 2014

Supersedes: 2.0

7. Business Area Contact

Information Systems Support Banking Team and Banking Services Team
Finance Transactional Services
Finance Branch
System Support Services Division

8. Responsibilities

<table>
<thead>
<tr>
<th>Position</th>
<th>Responsibility</th>
<th>Audit criteria</th>
</tr>
</thead>
</table>
| Delegate     | • Ensure that there is a definite business need for the applicant to hold a Corporate Card  
                  • Ensure that the applicant is a permanent public service employee working within the Department of Health or a temporary employee of Department of Health (DoH) with a DoH employee number  
                  • Approve the application if the delegate is satisfied the above criteria have been met. | Completed End of Month Checklist, Expense Report from SDG2 and supporting documentation |
| Cardholder   | • Ensure training is undertaken prior to using the Corporate Card.  
                  • Ensure appropriate use and adherence to permitted uses. |
Department of Health: Corporate Card Implementation Standard

<table>
<thead>
<tr>
<th>Position</th>
<th>Responsibility</th>
<th>Audit criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Card Supervisor</td>
<td>• Ensure training is undertaken prior to using the Corporate Card.</td>
<td>Completed End of Month Checklist, Expense Report from SDG2 and supporting documentation</td>
</tr>
<tr>
<td></td>
<td>• Ensure the Cardholder’s transactions are appropriate and work related.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Ensure Cardholder completes the reconciliation in a timely manner.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Ensure Card Supervisor reviews reconciliation in a timely manner upon receipt of reconciliation</td>
<td></td>
</tr>
<tr>
<td>Information Systems Support Banking Team</td>
<td>• Ensure that application documentation is complete.</td>
<td>Cardholder’s file with application documentation</td>
</tr>
<tr>
<td></td>
<td>• Ensure that Cardholder has undertaken training prior to issuing a Corporate Card.</td>
<td></td>
</tr>
<tr>
<td>Finance Business Centre Banking Services Team</td>
<td>• Ensure Disputed Transactions are lodged with the CBA in a timely manner.</td>
<td>Evidence of escalation process</td>
</tr>
<tr>
<td></td>
<td>• Ensure timely completion of reconciliations and escalate when needed.</td>
<td></td>
</tr>
</tbody>
</table>

9. **Definitions of terms used in the policy and supporting documents**

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition / Explanation / Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder</td>
<td>A permanent public service employee working within the Department of Health (DoH), or a temporary employee of DoH with a DoH employee number, appointed in writing as a Corporate Card Officer (identifiable by name and employee number) by the Chief Executive, Chief Finance Officer, Chief Information Officer or Director-Commercial Business Services or equivalent (Health Services Information Agency (HSIA) and Health Services Support Agency (HSSA)); or Manager/Supervisor (for endorsement) and financial delegate (for approval) for Queensland Ambulance Service (QAS); or Deputy Director-Generals, Executive Directors, Senior Directors or Directors or equivalent (for remaining Divisions of the Department of Health), to use a Corporate Card for the purchase of low value items in accordance with relevant policies and procedures.</td>
</tr>
<tr>
<td>Card Supervisor</td>
<td>Officer responsible for checking Corporate Card transactions with regard to month end reconciliations, cost allocations and ensuring all transactions have appropriate supporting documentation.</td>
</tr>
</tbody>
</table>
### Department of Health: Corporate Card Implementation Standard

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition / Explanation / Details</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>CBA</td>
<td>Commonwealth Bank of Australia</td>
<td></td>
</tr>
<tr>
<td>Corporate Card (or Card)</td>
<td>Also known as Queensland Government Corporate Purchasing Card or Corporate Purchasing Card.</td>
<td></td>
</tr>
<tr>
<td>Expense Report</td>
<td>A monthly statement of purchases made using the Corporate Card during a Billing Cycle that can be extracted from the MasterCard database, Smart Data Gen2 (SDG2). This is used as the basis for the cost allocation/reconciliation process.</td>
<td></td>
</tr>
<tr>
<td>Line Supervisor</td>
<td>Officer who is the Cardholder’s immediate Line Supervisor but not necessarily the Card Supervisor.</td>
<td></td>
</tr>
<tr>
<td>SDG2</td>
<td>Smart Data Gen2, MasterCard’s internet based Card management system that is used by Department of Health as a reporting, cost allocation tool and reviewing tool.</td>
<td></td>
</tr>
<tr>
<td>Supporting Documentation</td>
<td>Original itemised receipts, sales voucher, charge docket, transaction slips, goods received advice, credit notes and tax invoices where applicable, for each transaction.</td>
<td></td>
</tr>
</tbody>
</table>

### 10. Approval and Implementation

**Policy Custodian:**

Senior Director, Finance Transactional Services, Finance Branch, System Support Services Division

**Responsible Executive Team Member:**

Deputy Director-General, Systems Support Services

**Approving Officer:**

Susan Middleditch, Deputy Director-General, Systems Support Services

**Approval date:** 21 January 2014

**Effective from:** 1 December 2013

### Version Control

<table>
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<th>Version</th>
<th>Date</th>
<th>Prepared by</th>
<th>Comments</th>
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<tbody>
<tr>
<td>1.0</td>
<td>30 November 2012</td>
<td>Finance Business Centre</td>
<td>New document</td>
</tr>
<tr>
<td>2.0</td>
<td>18 November 2013</td>
<td>Finance Business Centre</td>
<td>Updates provide for travel and entertainment purchases</td>
</tr>
<tr>
<td>3.0</td>
<td>20 February 2014</td>
<td>Financial Policy Team</td>
<td>Update provided for temporary employees and travel expenses</td>
</tr>
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</table>
### Appendix 1:

<table>
<thead>
<tr>
<th>Division/HHS</th>
<th>Delegate Position Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>System Support Services</td>
<td>Deputy Director Generals or Executive Directors or Senior Directors or Directors or equivalent</td>
</tr>
<tr>
<td>Health Service and Clinical Innovation</td>
<td></td>
</tr>
<tr>
<td>System Policy and Performance</td>
<td></td>
</tr>
<tr>
<td>Queensland Ambulance Service</td>
<td>Manager/Supervisor to endorse Financial Delegate to approve</td>
</tr>
<tr>
<td>Health Services Support Agency</td>
<td>Chief Executive (CE) or Chief Finance Officer (CFO) or Chief Information Officer or equivalent</td>
</tr>
<tr>
<td>Health Services Information Agency</td>
<td>Chief Executive (CE) or Chief Finance Officer (CFO) or Chief Information Officer or equivalent</td>
</tr>
<tr>
<td>Director, Commercial Business Services</td>
<td></td>
</tr>
<tr>
<td>Hospital and Health Services</td>
<td>Chief Executive (CE) or Chief Finance Officer (CFO)</td>
</tr>
</tbody>
</table>
Appendix 2:

Permitted Uses
The following uses of the Corporate Card are permitted:

1. Purchases of items that are not under Standing Offer Arrangements (SOA), including local arrangements or restricted Stock Items.

2. Purchases that are not sourced under a Standing Offer Arrangement (SOA) such as:
   - Groceries
   - Pest control
   - Laundry supplies
   - Cleaning supplies
   - Bedding and linen
   - Catering
   - Dining and kitchen supplies
   - Non Stock/Non Inventory items
   - Office expenses – stationery (not sourced through online requisitioning systems), printing, photocopying and postage
   - Minor repairs and maintenance items
   - Computer consumable items
   - Overseas Visa Immigration applications
   - Hire of equipment (excludes clinical equipment)
   - Library books – journal and reference books
   - Official Travel and Accommodation expenditure
   - Official entertainment
   - Conferences/Seminars – ensure that if discounts apply that individual bookings do not jeopardise cost benefits/savings of group bookings
   - Corporate Membership subscriptions – membership must be corporate in nature and provide a benefit to the organisation as a whole and not solely to the individual
   - Recruitment advertising
   - Fuel purchases for equipment e.g. for mowers or generators
   - Emergent fuel purchases where the official Fuel Card cannot be used e.g. remote location where there is only one Service Station in town and it does not accept the official Fuel Card
Department of Health: Corporate Card Implementation Standard

- An E-toll account either as a monthly or Go Via video account
- Allowable purchases within the Cardholder’s transaction limit
- Prepayments for goods and services such as technical books, journals or conferences (refer to Section 3.6 of the Cardholder User Guide for conditions pertaining to prepayments)
- Non-ICT portable and attractive items
- Meal and incidental travel expenses*

*Note: Where an employee pays for meals and incidental purchases using the Corporate Card, the employee cannot also claim the meal and incidental allowances. This doubling up would in all likelihood constitute fraud, which would be referred to the Ethical Standards Unit of the Department of Health for investigation and recommendation.

**Excluded Uses**

1. The following uses of the Corporate Card are not permitted:
   - Cash advances or cash withdrawals
   - Purchase of bank drafts
   - Payment of any non-official or private expenditure
   - Staff claims
   - Purchases where the individual transaction amount exceeds the Cardholder’s Transaction Limits
   - Purchases which result in the individual Cardholder’s Monthly Credit Limit being exceeded
   - The establishment of an Internet based third party payment account (e.g. PayPal)
   - The establishment of an E-toll account on a pre-paid basis, for either a pool car or sole use/vehicles allocated for private use
   - Use of a Corporate Card by any person other than the person whose name is on the Card and to whom the Card is issued to

2. The following items are not permitted to be purchased on the Corporate Card:
   - Purchases of assets or items of lasting value (including plant and equipment, ICT type portable and attractive items e.g smart devices that are to be sourced through HSIA)
   - Products on Standing Offer Arrangements
   - Department of Health whole of department Standing Offer Arrangement (SOA) items
   - Non official gifts (refer to section 2.5 FMPM),
Department of Health: Corporate Card Implementation Standard

- Non official entertainment including meals (refer to section 2.5 FMPM),
- Non official travel
- All clinical material and equipment, including items held in stock at Supply
- Temporary/agency staff contract fees