Corporate Card Policy

Policy Statement

The Department of Health encourages use of the Queensland Government Corporate Purchasing Card (i.e. Corporate Card) to support the efficient and timely purchasing of low value, low risk goods and services as defined in the Corporate Card Manual.

Intent of this policy

The intent of this Policy and associated Implementation Standard is to:

- Embed and maximise the use of Corporate Card as an efficient purchasing method for low value, low risk goods and services
- Define the appropriate scope and limits of purchasing/payment with Corporate Cards
- Promote appropriate governance and oversight of all Corporate Cards
- Promote the secure management and up to date maintenance of Corporate Cards
- Ensure risk management processes are in place for the issue and use of Corporate Cards

Scope

This policy applies to all employees, contractors and consultants within the Department of Health divisions and commercialised business units.

Principles

The following principles guide the issue, use and oversight of all Corporate Cards:

- Public defensibility: all transactions can pass a public scrutiny test of rightful and honest use of public funds.
- Diligent oversight: review and reconciliation of expenditure is conducted in a diligent way.
- Efficiency: Corporate Cards are used in a way that maximises the efficient and value-for-money use of public funds.
- Accountability: All staff involved in the issue, use and oversight of Corporate Cards take responsibility for their decisions and actions.
Department of Health: Corporate Card Policy

- Contemporary purchasing: Corporate Cards are used in a way that creates a “paper-scarce” and online purchasing/payment system.

**Legislative or other Authority**
- *Financial Accountability Act 2009*
- *Financial Performance and Management Standard 2009*

**Supporting documents**
- Corporate Card Manual
- Cardholder User Guide
- Card Supervisor User Guide

**Related policy or documents**
- Department of Health Financial Management Practice Manual (FMPM)
- Treasurer’s Guidelines for the use of the Queensland Government Corporate Purchasing Card
- Queensland Procurement Policy 2013
- Queensland Health Procurement Procedures 2011

**Business area contact**
Information Systems Support Banking Team, Finance Transactional Services and Banking Services Team, Finance Transactional Services, Finance Branch, System Support Services

**Review**
This policy will be reviewed at least every three years but can be triggered by any changes to the above mentioned Legislation or Policy Documents.

**Date of last review:** 20 February 2014
**Supersedes:** 2.0

**Approval and Implementation**

**Policy Custodian:**
Senior Director
Finance Transactional Services
Finance Branch
System Support Services Division
Definitions of terms used in this policy and supporting documents

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<th>Term</th>
<th>Definition / Explanation / Details</th>
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<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, 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) of 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>
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<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>
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<td>CBA</td>
<td>Commonwealth Bank of Australia</td>
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<tr>
<td>Corporate Card (or</td>
<td>Also known as Queensland Government</td>
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<td>Card)</td>
<td>Corporate Purchasing Card or Corporate Purchasing Card.</td>
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<td>Delegate</td>
<td>The Chief Executive, Chief Finance Officer, 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) of Queensland Ambulance Service (QAS); or Deputy Director-Generals, Executive Directors, Senior Directors, Directors or equivalent (for remaining Divisions of the Department of Health) who can appoint an officer to be a Corporate Card Officer using the Director-General approved Financial Delegations for Corporate Card Use Only.</td>
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<td>Line Supervisor</td>
<td>Officer who is the Cardholder’s immediate Line Supervisor but not necessarily the Card Supervisor.</td>
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<td>Department of Health (DoH)</td>
<td>The Department of Health comprises five divisions; System Support Services, Health Service and Clinical Innovation, System Policy and Performance, Office of the Director General and Queensland Ambulance Service as well as two Commercialised Business Units; Health Services Support Agency and Health Services Information Agency providing services to the Hospital and Health Services.</td>
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**Version Control**

<table>
<thead>
<tr>
<th>Version</th>
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<tr>
<td>1.0</td>
<td>1 January 2013</td>
<td>Finance Business Centre</td>
<td>New policy</td>
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<tr>
<td>2.0</td>
<td>1 December 2013</td>
<td>Finance Business Centre</td>
<td>Updates provide for travel and entertainment purchases</td>
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<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>
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