1. Statement
The Department of Health has established this standard to clearly define scope, roles, responsibilities and controls for the issue, use and management of its corporate cards.

2. Scope
This standard applies to all employees, contractors and consultants within the department.

3. Requirements

3.1 Assessment of corporate card requirements

<table>
<thead>
<tr>
<th>Corporate cards must only be used for official purposes:</th>
<th>An official purpose for corporate card use is a transaction, other than that listed below as prohibited use, which is payment for:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• the purchase of goods and services by the department</td>
</tr>
<tr>
<td></td>
<td>• any other purpose explicitly authorised by the department’s policy or by an accountable officer.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Prohibited use:</th>
<th>The following types of purchases/payments are not permitted via corporate card:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• purchase of capital assets worth $5,000 or more</td>
</tr>
<tr>
<td></td>
<td>• ICT portable and attractive computer assets worth $500 or more and ICT general assets worth $1,000 or more</td>
</tr>
<tr>
<td></td>
<td>• products listed on standing offer arrangements (except for stationery/office supplies and corporate travel)</td>
</tr>
<tr>
<td></td>
<td>• clinical material and equipment</td>
</tr>
<tr>
<td></td>
<td>• contract fees for temporary/agency staff</td>
</tr>
<tr>
<td></td>
<td>• non-official entertainment expenses in accordance with the Financial Management Practice Manual (FMPM)</td>
</tr>
<tr>
<td></td>
<td>• non-official gifts in accordance with the FMPM</td>
</tr>
<tr>
<td></td>
<td>• fines, tips and gratuities</td>
</tr>
<tr>
<td></td>
<td>• establishment of internet-based third party payment accounts (e.g. PayPal) or linking to personal accounts</td>
</tr>
<tr>
<td></td>
<td>• payment of employee expense claims (e.g. SARAS, meals/travel allowances)</td>
</tr>
<tr>
<td></td>
<td>• ministerial expenses in accordance with the FMPM</td>
</tr>
<tr>
<td></td>
<td>• split transactions to avoid transaction and monthly card limits</td>
</tr>
<tr>
<td></td>
<td>• cash advances or cash withdrawals</td>
</tr>
<tr>
<td></td>
<td>• personal expenses.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business requirements:</th>
<th>• Review non-labour purchases under $5,000 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).</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Review financial delegations every six months to identify opportunities to assign specific corporate card delegations (with a lower financial limit) in lieu of a standard financial delegation.</td>
</tr>
</tbody>
</table>
Financial and procurement delegation:

- In accordance with approved financial delegations for corporate card use, cardholders will have financial and procurement delegations for individual transactions of up to $5,000 (including GST) when appointed as a cardholder unless otherwise determined.
- Financial and procurement delegations are required for the cardholder’s position if the transaction limit is greater than $5,000.

Expenditure limits:

- All departmental business units should analyse expenditure requirements to determine appropriate limits required for corporate cards.
- The maximum transaction limit is $20,000.
- The maximum monthly limit is $100,000.

Training:

Cardholders, card delegates, card supervisors and division controllers are to ensure that they are aware of changes to the department’s corporate card policy, standard, processes and systems by undertaking refresher training at least every two years.

3.2 Applying for a corporate card

Application:

- Once business units identify a need for a corporate card, the nominated card applicant must complete the Department of Health Application for corporate card form and read the roles and responsibilities before signing the form.
- The nominated card supervisor must complete the relevant section on the application form and read the roles and responsibilities before signing the form.
- Business units must provide all necessary information to enable the delegate to approve/not approve any application for a corporate card.

Approval by delegate:

- The delegate for approval of corporate card applications is the card applicant’s line director or above.
- In approving an application for a corporate card, the delegate must:
  - confirm that the applicant is a permanent public sector employee working within the department or a temporary employee with an employee number (i.e. not agency or contracted staff)
  - ensure there is a definite business need to routinely procure goods and services
  - ensure that an appropriate card supervisor has been nominated for the applicant as per Appendix 1 - Card supervisor assignment requirements.

Processing of application/card issue:

- Following approval by the delegate, the card applicant must complete the following and submit to their division controller
  - Commonwealth Bank of Australia (CBA) Queensland Government Corporate Purchasing Card application and certified copies of identification (if required).
- The cardholder must complete training before being issued with their card.
- The card supervisor must complete training before taking up their responsibilities for the first time.

3.3 Roles and responsibilities

3.3.1 Cardholder

Role: The cardholder purchases goods and services for official purposes and ensures compliance with this standard.
Assignment criteria:

The cardholder **must**:
- be a permanent public sector employee working within the department, or a temporary employee with an employee number (i.e. not agency or contracted staff)
- have a defined business need to routinely procure goods and services.

Responsibilities: **Card security**

A cardholder **must**:
- sign their corporate card immediately on receipt and keep it secure at all times
- ensure that their card and card details, including the three digit Card Verification Value (CVV) code, are kept secure at all times and not accessible by other staff members. The Personal Identification Number (PIN) must not be recorded or stored with their card/card number
- contact the CBA immediately if their corporate card is lost or stolen
- inform the department’s Banking Team of loss or theft and action taken.

A cardholder **must not**:
- attach documentation to transactions in ProMaster that specifies their full card number (N.B. the first six and last four numbers are acceptable) or CVV code
- permit any other person to use their card or card number on their behalf.

**Card usage**

A cardholder **must** ensure that:
- they use their corporate card for official purposes only (note: intentional misuse of a corporate card may result in immediate withdrawal of the card)
- purchases do not include any items listed in Section 3.1 of this standard
- purchases comply with the department’s FMPM, Procurement Delegation Procedure and Queensland Procurement Policy
- when purchasing for another business unit, they receive an approved Purchase requisition form prior to purchase
- individual purchases are within their approved card transaction/monthly limit.

**Card reconciliation**

A cardholder **must**:
- reconcile purchases on a weekly basis by:
  - checking that transactions in the ProMaster system match supporting documentation held
  - ensuring that all transactions are for official purposes and promptly report any accidental misuse to their card supervisor including completion of the Declaration of accidental misuse form
  - attaching a scanned/electronic copy of all supporting documentation to the relevant transaction in ProMaster (e.g. tax invoices, receipts, adjustment notes and approvals)
  - applying the correct expense type, tax code, cost centre, internal/work order and a meaningful description
  - following up any discrepancies with the merchant
  - disputing incorrect transactions within 60 days of date of transaction
  - submitting transactions to the card supervisor for review
  - ensuring all transactions are reconciled and reviewed within 50 days of date of transaction (N.B. transactions that remain unreconciled/unreviewed after this timeframe will be escalated to the relevant division controller).
- ensure suitable temporary delegate arrangements are in place for periods of leave greater than two weeks and up to three months.
Document management

A cardholder must ensure that:
- all original documentation relating to purchases on their corporate card is securely stored (and archived in an appropriate manner) for seven years
- original documentation moves with the card if the cardholder changes positions within the department.

Changes to cardholder information

A cardholder must:
- complete a Change of details form (approved by their director or above and signed by the division controller) to update their user profile for any of the following:
  - name change
  - change to position details
  - cost centre
  - limit changes
  - card supervisor
  - card cancellations (e.g. the card is no longer required, for extended leave greater than three months or terminated employment).

3.3.2 Card supervisor

Role: The card supervisor is to oversee, monitor and review their assigned cardholder’s expenditure and ensure compliance with this standard.

Assignment criteria:
- The card supervisor must be a permanent public sector employee working within the department, or a temporary employee with an employee number (i.e. not agency or contracted staff) and meet requirements detailed in Appendix 1 - Card supervisor assignment requirements.
- The card supervisor can only be appointed by a director or above.

Responsibilities:

Card usage

A card supervisor must ensure that:
- individual purchases are within the cardholder’s approved card transaction/monthly limit
- individual purchases have not been split over two or more transactions to avoid the approved card transaction limit
- the corporate card has not been used when the cardholder is on leave
- they promptly report suspected corporate card misuse to their division controller.

Card reconciliation

A card supervisor must ensure that:
- cardholder transactions are reviewed on a weekly basis
- transactions have been incurred for the purchase of goods and services for official purposes
  - transactions are validated by appropriate supporting documentation (e.g. tax invoices, receipts, adjustment notes and approvals)
  - any accidental misuse of the card has been promptly reported and that the cardholder has completed the Declaration of accidental misuse form
  - documents attached to transactions do not include the full card number (N.B. the first six and last four numbers are acceptable) or CVV code
- purchases do not include any items listed in Section 3.1 of this standard
- the cardholder has assigned the correct general ledger code, cost centre, tax code, internal/work order and a meaningful description
• all transactions are reconciled and reviewed within 50 days of date of transaction (transactions that remain unreconciled/unreviewed after this timeframe will be escalated to the relevant division controller)
• prompt re-direction of transactions back to the cardholder to correct coding, supporting documentation or queries, purpose/description
• alternate card supervisor arrangements are in place when absent from the workplace for periods of greater than two weeks and up to three months.

3.3.3 Card delegate

Role: The assigned card delegate is to complete the card reconciliation on behalf of the cardholder and ensure compliance with this standard.

Assignment criteria: A permanent card delegate can only be appointed for a cardholder who occupies a position of director or above.
A temporary card delegate can be appointed for any cardholder where leave is greater than two weeks and up to three months.
The card supervisor for a cardholder cannot be appointed as the card delegate.

Responsibilities: Card reconciliation
A card delegate must:
• reconcile purchases on a weekly basis by:
  − checking that transactions in the ProMaster system match supporting documentation held
  − ensuring that all transactions are for official purposes and promptly report any accidental misuse to their card supervisor including completion of the Declaration of accidental misuse form
  − attaching a scanned/electronic copy of all supporting documentation to the relevant transaction in ProMaster (e.g. tax invoices, receipts, adjustment notes and approvals)
  − documents attached to transactions do not include the full card number (N.B. the first six and last four numbers are acceptable) or CVV code.
  − applying the correct expense type, tax code, cost centre, internal/work order and a meaningful description
  − following up any discrepancies with the merchant
  − disputing incorrect transactions within 60 days of date of transaction
  − submitting transactions to the card supervisor for review
  − ensuring all transactions are reconciled and reviewed within 50 days of date of transaction (N.B. transactions that remain unreconciled/unreviewed after this timeframe will be escalated to the relevant division controller).
• promptly report suspected corporate card misuse to their division controller.

Document management
A card delegate must ensure that:
• all original documentation relating to purchases on their corporate card is securely stored (and archived in an appropriate manner) for seven years
• original documentation moves with the card if the cardholder changes positions within the department.

3.3.4 Division controller

Role: The division controller is to monitor and report on corporate card expenditure within their division and ensure compliance with this standard.
Assignment criteria:

- The division controller must be an A05 or above and occupying a position responsible for monitoring a division’s expenditure.
- Each division must nominate a division controller up to a maximum of three to ensure business continuity.
- A division controller must be nominated by a director or above responsible for oversight of a division’s expenditure.

Responsibilities: The division controller must:

- review/endorse all corporate card forms before forwarding to the enterprise controller for action
- ensure a Change of details form is completed to cancel a corporate card when a cardholder is no longer an employee of the department, on extended leave for greater than three months or where a corporate card is no longer required
- review, on a fortnightly basis, unreconciled/unreviewed transactions greater than 50 days of date of transaction and resolve exceptions as soon as possible with the cardholder and/or card supervisor
- investigate and resolve all issues identified regarding use of corporate cards within their division and demonstrate relevant action taken
- review their division’s expenditure to identify opportunities to maximise use of corporate cards
- review the ProMaster user register for their division every three months
- promptly report any corporate card misuse to the enterprise controller.

3.3.5 Enterprise controller

Role: The enterprise controller oversees corporate card business processes at an enterprise level. This role is undertaken by officers from State-wide Finance Services, Finance Transactional Services, Finance Branch.

Assignment criteria: The enterprise controller must not be an active cardholder, card delegate, card supervisor or division controller.

Responsibilities: The enterprise controller must:

- liaise with the CBA in relation to all aspects of managing the department’s credit card facility including corporate card issue, card changes, card cancellations and disputed transactions:
  - process applications for new corporate cards upon receipt of all correctly completed and authorised documentation
  - secure and distribute new corporate cards
- process changes to users and card details in the ProMaster system upon receipt of correctly completed and authorised documentation.
- administer the ProMaster system including user management, master data maintenance, system configuration and processing of accrual/expense files
- reconcile general ledger accounts established for corporate card use for departmental business areas
- manage corporate card exceptions:
  - review exception reports on a monthly basis
  - escalate exceptions to division controllers
  - maintain an exceptions register and review monthly.
- manage instances of accidental misuse:
  - advise the cardholder (within seven days of being notified) of steps required to repay relevant amounts (N.B. cardholders will be requested to repay funds within 30 days of notification)
  - remind cardholders of their responsibilities regarding card use.
• review and escalate unreconciled/unreviewed transactions older than 50 days to division controllers on a monthly basis
• liaise with Inlogik Pty Ltd (ProMaster software owner) regarding system issues, system changes, system outages and monthly invoicing
• maintain corporate card training and support documentation
• conduct quality checks of documentation attached to card transactions.

3.3.6 Reporting Access

Reporting access within the ProMaster system provides users with specific reporting capabilities with assigned reports dependent upon the reporting group assigned. Reporting groups available are:
• FBT/GST reporting
• Procurement reporting
• Finance reporting.

A User access form must be completed and approved by the appropriate delegate before submission to the enterprise controller for processing.

4. Legislation

- Financial Accountability Act 2009
- Financial Performance and Management Standard 2009
- Treasurer’s Guidelines 2017

5. Supporting documents

- Cardholder user guide
- Card supervisor user guide
- Division controller user guide
- Enterprise controller user guide

6. Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate card</td>
<td>Also known as Queensland Government Corporate Purchasing Card or corporate purchasing card</td>
</tr>
</tbody>
</table>

Version Control

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>v1.0</td>
<td>30 November 2012</td>
<td>New document</td>
</tr>
<tr>
<td>v2.0</td>
<td>18 November 2013</td>
<td>Updates provide for travel and entertainment purchases</td>
</tr>
<tr>
<td>v3.0</td>
<td>20 February 2014</td>
<td>Update provided for temporary employees and travel expenses</td>
</tr>
<tr>
<td>v4.0</td>
<td>12 February 2018</td>
<td>Review by State-wide Finance Services following state-wide rollout of the ProMaster system</td>
</tr>
</tbody>
</table>
### Appendix 1 – Card supervisor assignment requirements

<table>
<thead>
<tr>
<th>Cardholder level</th>
<th>Card supervisor assignment requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director-General</td>
<td>Deputy Director-General, Corporate Services Division or Chief Finance Officer or Director-General’s nominee</td>
</tr>
<tr>
<td>Deputy Director-Generals, Chief Executive, Health Support Queensland</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>Deputy Director-Generals, Chief Executive, eHealth</td>
<td>One-up rule</td>
</tr>
<tr>
<td>Senior Officers – SO &amp; HES or equivalent</td>
<td>One-up rule - cardholder’s direct line supervisor with minimum classification A05 (or equivalent) as per the table below</td>
</tr>
<tr>
<td>Public sector employees</td>
<td>One-up rule - cardholder’s direct line supervisor with minimum classification A05 (or equivalent) as per the table below</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Stream</th>
<th>Required classification levels for supervisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative</td>
<td>A05 – A08</td>
</tr>
<tr>
<td>Building and engineering</td>
<td>HBEA 3</td>
</tr>
<tr>
<td>Dental</td>
<td>DS2</td>
</tr>
<tr>
<td>Health practitioners</td>
<td>HP4 – HP8</td>
</tr>
<tr>
<td>Medical</td>
<td>L3 – L29</td>
</tr>
<tr>
<td>Nursing</td>
<td>Nurse Grade 6 – 12</td>
</tr>
<tr>
<td>Operational</td>
<td>OO7 – OO10</td>
</tr>
<tr>
<td>Professional</td>
<td>PO3 – PO6</td>
</tr>
<tr>
<td>Technical</td>
<td>TO4 – TO6</td>
</tr>
</tbody>
</table>