1. **Statement**

The Department of Health (DoH) has established this policy to cover the issue, use and management of its corporate cards.

2. **Purpose**

The intent of this policy and associated standard is to define the following for the issue, use and management of corporate cards:

- scope of purchasing and payment
- roles and responsibilities
- internal controls.

3. **Scope**

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

4. **Principles**

The following principles guide the issue, use and management of all corporate cards:

- *public defensibility* - all transactions must pass a public scrutiny test of rightful and honest use of public funds.
- *effective oversight* - review and reconciliation of expenditure is conducted in a timely manner.
- *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 management of corporate cards take responsibility for their decisions and actions.

5. **Legislation**

**Legislative or other Authority**

- Financial Accountability Act 2009
- Financial Performance and Management Standard 2009

6. **Supporting documents**

**Supporting Documents**

- Corporate card standard

**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 2015
7. **Definitions**

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

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>V1.0</td>
<td>1 January 2013</td>
<td>New Policy</td>
</tr>
<tr>
<td>V2.0</td>
<td>1 December 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>V3.3</td>
<td>24 February 2016</td>
<td>Policy refresh based on new Treasurer’s Guidelines</td>
</tr>
<tr>
<td>V3.4</td>
<td>1 March 2016</td>
<td>Amendments following review by ProMaster Business Advisory Group</td>
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