



# Scouts Australia (SA Branch) Corporate Card Policy

Policy Title	<b>Corporate Card Policy</b>		
Reference Number	<b>Fin-PI-003</b>		
Responsible Department	<b>Finance</b>		
Endorsed By	<b>CFO, F&amp;AC</b>	Date	<b>July 2024</b>
Approved By	<b>Board</b>	Date	<b>August 2024</b>
Review Schedule	<b>Every two years</b>		

Applicable Legislation	A New Tax System (Goods and Services Tax) Act 1999
Related Policies	<a href="#">Delegation of Authority Policy</a> <a href="#">Procurement and Contract Management Policy</a> Employee Travel and Accommodation Policy Code of Conduct

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## **1 PURPOSE**

The purpose of the Corporate Card Policy (the Policy) is to establish a framework, limitations and responsibilities for the use of Scouts SA corporate cards (corporate card) for purchases related to Scouts SA.

## **2 SCOPE**

This Policy applies to items purchased for Scouts SA using a Scouts SA issued corporate card. This Policy applies to all Scouts SA employees, contractors and subcontractors (including labour hire staff), volunteers, members, teams and formations utilising Scouts SA assets; referred to as 'Employees and Volunteers' from this point forward.

## **3 POLICY STATEMENT**

It is Scouts SA's policy that no Employee or Volunteer shall commit Scouts SA to expenditure without the relevant authority, appropriate approval and required funding in place. Corporate cards may be issued to Scouts SA Employees and Volunteers, to make Scouts SA business related purchases, where the operational requirements of their position justify the use of a corporate card.

Those contributing funds to Scouts SA are entitled to be assured funds are spent responsibly, sustainably and in alignment with Scouts SA's strategic objectives. For amounts expended via corporate card, reasonable due diligence should be conducted to ensure the expenditure for goods or services meets the requirements of the Procurement and Contract Management Policy and is purchased in line with the Delegation of Authority Policy.

Allocation of a corporate card requires the approval from the President, CEO, Chief Commissioner or a member of the SLT. Before a corporate card can be issued to an Employee or Volunteer the 'Acknowledgement and Agreement' form (Appendix A) is required to be signed. This is to acknowledge that the funds issued on the corporate card belong to Scouts SA and that Scouts SA retain the right to process and investigate charges as it sees fit.

Corporate cards will be issued to a specific Employee or Volunteer who becomes the designated card holder and who are personally responsible for the security, confidentiality and observance of conditions for use of the corporate card. A credit limit will be assigned based on the requirements of the role.

Employees and Volunteers issued with a corporate card must only use it to incur expenses relating to Scouts SA. A corporate card is not available to use for non-authorised or personal expenditure.

## 4 PERMITTED EXPENSES

Employees and Volunteers may use a corporate card to pay for expenses which relate to their role within Scouts SA, in line with their level of financial delegation. A card holder may use their corporate card to pay for expenses relating to other roles in Scouts SA, as long as the appropriate approval has been obtained from the area where the expense will be allocated to, and other requirements of this Policy continue to be met.

The below list provides examples of permitted business-related expenses. This list is for guidance only and relevant policies and procedures may need to be consulted before expenses are incurred:

- Catering supplies for meetings, conferences and workshops.
- Online subscriptions.
- Office related equipment and supplies.
- Travel and accommodation
- Event and activity related expenses.

Employees and Volunteers are permitted to make international transactions provided consideration is given to the exchange rate and the AUD value remains within the card holder's financial delegation and appropriate documentation is provided as support for the transaction.

Employees and Volunteers must not use a corporate card for inappropriate, personal or non-authorized expenses. Non-authorized expenses include, but are not limited to, the purchase of drugs, weapons, illegal items or charges for unauthorized entertainment. In the event of inappropriate, personal or unauthorized use, the card holder should advise the Finance Team and arrange immediate repayment of the unauthorized expenses to Scouts SA. If inappropriate, personal or non-authorized expenses are of a prohibited nature or not disclosed promptly, this may result in disciplinary action, termination of employment and possible legal action.

As required by the Delegation of Authority Policy, Employees and Volunteers shall not use their corporate card to exercise a delegation that would involve or create a conflict of interest, including exercising a delegation for their own direct benefit.

## 5 RESPONSIBILITIES

Upon signing the 'Acknowledgement and Agreement' (Appendix A), corporate card holders are expected to ensure;

- expenses are permitted under this and all other relevant Scouts SA policies and procedures;
- they are aware of their credit limit, transaction limit and their financial delegation;
- valid tax invoices, where applicable, and supporting documentation are obtained and captured appropriately for all expenses;
- accurate coding of expenses is completed within the required time frames;
- their corporate card remains secure at all times and access is kept confidential; and
- the Finance Team are contacted immediately if the corporate card is lost, stolen or its security is (or suspected to be) compromised.

## 6 REVIEW

It is the responsibility of Managers and approvers to review the expenditure within their areas of responsibility each month to ensure compliance with this Policy. The expenditure of the CEO and Chief Commissioner will be reviewed by the President while the President's expenditure will be reviewed by the Board. The Finance Team will generate and distribute monthly expenditure reports to assist with this process. Any transaction referred back to the corporate card holder will require them to provide further information or documentation supporting the transaction within the required time frames.

## 7 NON-COMPLIANCE

Scouts SA expects Employees and Volunteers to comply with this and all relevant policies. Non-compliance with this Policy may result in Employees or Volunteers being subject to disciplinary action and may result in the forfeiture of the corporate card, withdrawal of the right to incur business related expenses, suspension or termination of employment/position and/or, where appropriate, the commencement of legal proceedings.

Employees and Volunteers need to be aware of the following requirements.

- A corporate card must not be used for the withdrawal of cash.
- Failure to accurately process and code expenses, within required timeframes, may result in removal of the corporate card and/or disciplinary action.
- If inappropriate, personal or non-authorised expenses are incurred, Employees and Volunteers will need to notify the Finance Team and arrange repayment of the unauthorised expenses to Scouts SA. If inappropriate, personal or non-authorised expenses are of a prohibited nature, as referenced in item 5, termination of employment and possible legal action may result.

## DEFINITIONS TABLE

<b>Board of Directors (the Board)</b>	The governing body responsible for overall corporate governance of Scouts SA, including its strategic direction, establishing goals, and monitoring the achievement of those goals.
<b>Conflict of Interest</b>	A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.
<b>Corporate Card</b>	A debit/credit expense card provided by a financial institution or payment management provider. This may be a physical card or an electronic card.
<b>Employee/s</b>	All Employees of Scouts SA, including permanent and contracted full-time, part-time and casual, managers, supervisors, interns, apprentices, contractors and student trainees.
<b>Financial Delegation</b>	As outlined in Scouts SA Delegation of Authority Policy.
<b>Formation</b>	A Scout Group, unit, team, section or district organisation.
<b>Manager</b>	Means any employee/volunteer role with staff and/or volunteer management responsibility.
<b>Scouts Australia</b>	The trading name for The Scout Association of Australia; Australia's largest Scouting organisation and a member of the World Organisation of The Scout Movement.
<b>Scouts SA</b>	The abbreviation for The Scout Association of Australia, South Australian Branch Incorporated and includes reference to all other trading and business names associated with Scouts SA.
<b>Senior Leadership Team (SLT)</b>	The team that comprises of the department Heads who report directly to the CEO.
<b>Tax Invoice</b>	A document which includes all the requirements to be a valid tax invoice for GST legislative purposes, as referenced in A New Tax System (Goods and Services Tax) Act 1999 (Cth).
<b>Volunteer/s</b>	All Volunteers, active members, adult helpers and other unpaid roles, who are associated with activities for Scouts SA.

# Appendix A

## Corporate Card Policy Acknowledgement and Agreement

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I have received a copy of the Scouts SA Corporate Card Policy.

The Policy contains responsibilities and limitations, which apply to me. I have read the Policy and agree to comply with the requirements while allocated the use of a Scouts SA issued corporate card, during my employment/appointment with Scouts SA. I also understand that Scouts SA may change, rescind or add to the Policy from time to time, in its sole and absolute discretion, with or without prior notice to me. I agree to follow all changes as they are communicated.

I agree to only commit expenditure in line with my level of delegation as per the [Delegation of Authority Policy](#). I further agree to meet the required timeframes for coding expenses incurred on my corporate card, including supplying a valid tax invoice where applicable, or other supporting documentation.

I have carefully read the above and acknowledge the contents. I understand that the Corporate Card Policy must be read in conjunction with all Scouts SA policies and procedures.

.....  
Card Holder Signature

Date: .....

.....  
Card Holder Name (print)

.....  
Approver Signature

.....  
Approver Name/Position (print)

Manager nominated credit limit amount \$.....

Please return the original form to the Finance Team via: [accounts@sa.scouts.com.au](mailto:accounts@sa.scouts.com.au)  
and keep a copy for your records.