

1. POLICY CERTIFICATION

Policy title:	Accountable Forms
Policy number:	FIN020
Category:	Policy
Classification:	Finance
Status:	Approved, In-Force

2. PURPOSE

To ensure the proper use and management of accountable forms issued to members and employees, including the Chief Executive Officer (CEO), for the purposes of conducting council business.

3. ORGANISATIONAL SCOPE

This policy applies to all accountable forms, in printed or electronic form.

4. POLICY STATEMENT

Council is committed to the safe custody, provision and proper use of accountable forms by members and employees whilst conducting council business. Members and employees are required to apply good judgement for all expenditure incurred whilst conducting council business.

5. DEFINITIONS

Accountable forms	Readily negotiable financial instruments, other than cash, that can be used as a method of payment for expenditure (e.g. cheques, taxi vouchers, travel vouchers, sport vouchers or meal vouchers).
Members	Includes Elected Members, Committee Members and Local Authority Members.
Authorised delegate	General Manager, Corporate Services and Sustainability & Finance Manager

6. PRINCIPLES

- 6.1. All accountable forms need to be carefully monitored and safeguarded due to their inherent risk of theft, fraud, loss or misuse.
- 6.2. All members and employees are responsible for ensuring that accountable forms are only used in the course of conducting official council business. Accountable forms must not be used for private purposes.
- 6.3. In the event an accountable form is inadvertently used for private purposes, the authorised delegate must be informed and the full value of the transaction must be reimbursed to Council within seven (7) days.
- 6.4. Penalties for misuse will apply as per FIN007 Fraud Protection Policy.

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- 6.5. Accountable forms may only be used by the individual member or employee who has been issued with the accountable form. A member or employee must not pass the accountable form to any other individual for use.
- 6.6. Once an accountable form has been used, the member or employee must submit the receipt/invoice to the authorised delegate along with the details of the nature of council business, date and time of use of the accountable form within three (3) business days.
- 6.7. It is the responsibility of individual members and employees to ensure all accountable forms issued by Council for conducting council business are kept in a safe and secure place to minimise the risk of theft or unauthorised transactions.
- 6.8. Unused or expired accountable forms must not be destroyed by a member or employee.
- 6.9. Unused or expired accountable forms must be returned to the authorised delegate.

7. REFERENCES

Related Policies	FIN007 Fraud Protection Policy
Legislation	<i>Local Government (General) Regulations 2021</i> , (especially Regulation 6: Information to be maintained)

8. DOCUMENT CONTROL

Policy Owner	Finance Manager
Endorsed by	Council
Date approved	22/02/2023
Revisions	
Amendments	
Next revision due	February 2027

9. CONTACT PERSON

Position	Manager – Corporate Compliance
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