

POLICY

TITLE:	ACCOUNTABLE FORMS POLICY (STAFF)		
DIVISION:	CORPORATE SERVICES DIRECTORATE		
ADOPTED BY:	COUNCIL		
DATE OF ADOPTION:	JULY 2021	DATE OF REVIEW:	JULY 2026
MOTION NUMBER:	OC 97/21 - 27 May 2021		
POLICY NUMBER:	CP70		
LEGISLATIVE REF:	Regulation 6(d)(iv) of the Local Government (General) Regulations 2021		

PURPOSE:

To provide the minimum internal controls required for the printing, safe custody, approval, use, accounting for and disposal of accountable forms.

1. DEFINITIONS

To provide the minimum internal controls required for the printing, safe custody, approval, use, accounting for and disposal of accountable forms.

2. PRINCIPLES

This policy applies to the proper use and management of accountable forms by staff members when conducting council business.

Staff members are required to apply good judgement for all expenditure. The approval of accountable forms is at the discretion of the CEO and subject to the relevant financial delegations within Council.

An authorised delegate cannot authorise his or her own accountable form or related expenditure.

Staff members issued with an accountable form must maintain all receipts and relevant documentation for validation purposes. Accountable forms must only be used for legitimate council business.

3. APPLICATION OF POLICY

3.1 Accountable forms

Accountable forms are readily negotiable financial instruments, other than cash, that can be used as a method of payment/provision of credit for expenditure (purchase orders, taxi vouchers, fuel vouchers, travel vouchers, receipts or meal vouchers).

All accountable forms need to be carefully monitored and safeguarded due to their inherent risk of theft, fraud, loss or misuse.

3.2 Responsibilities of council staff

An accountable form issued to any staff member must only be used in the course of conducting council business. Accountable forms must **not** be used for private purposes.

In the event an accountable form is inadvertently used for private purposes, the full value of the transaction must be reimbursed to Council within 14 business days.

Accountable forms may only be used by the staff member who was issued with the accountable form. The staff member must not pass the accountable form to any other individual for use.

Once an accountable form has been used, a copy of the receipt and invoice must be retained and submitted to the CEO (or the authorised delegate). Details of the nature of council business, date and time of use of the accountable form should also be provided.

3.3 Acquisition of accountable forms

Only the authorised delegate has the authority to order, restock or request supplies of accountable forms.

On receipt of the accountable forms, the authorised delegate is to verify that the quantity and type of forms are as ordered.

Once confirmed, particulars of the accountable forms must be entered into the accountable forms register.

3.4 Accountable forms register

Details of accountable forms are to be maintained in an up-to-date register (*accountable forms register*) managed by the authorised delegate.

At a minimum, the accountable forms register is to record the following information in respect of each type of accountable form:

- (a) type of the accountable form(s);
- (b) date of receipt;
- (c) quantity received;
- (d) serial or identification number(s) of the form(s); and
- (e) expiry date (if applicable).

Prior to issuing an accountable form for use, the staff member responsible for handling the form must record the following:

- (a) the name and position of the person to whom the accountable form is issued;
- (b) date of issue;
- (c) quantity issued;
- (d) serial or identification number(s) of the form(s); and
- (e) signature of the person receiving the forms.

3.5 Internal controls

All accountable forms are to be stored in a secure manner at all times.

It is the responsibility of individual staff members 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 fraud, theft or unauthorised transactions.

The authorised delegate is responsible for the safekeeping of accountable forms and the accountable forms register and must ensure the accountable forms and the register are not accessible by any person without authority. Outside working hours the accountable forms are to be kept in secure storage.

Unused or expired accountable forms must not be destroyed. Unused or expired accountable forms must be returned back to the authorised delegate responsible for issuing the accountable form.

A stocktake of all accountable forms should be conducted at least once in each financial year by a staff member other than the authorised delegate (custodian of the accountable forms).

Details of any losses or deficiencies of accountable forms are to be reported to the CEO as soon as the loss or deficiency is detected.