

NIPEC/11/17
(replacing NIPEC/09/11)



NORTHERN IRELAND PRACTICE AND EDUCATION
COUNCIL FOR NURSING AND MIDWIFERY

Corporate Credit Card Policy and Procedures

October 2011

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ROLE OF CHIEF EXECUTIVE AND HEAD OF CORPORATE SERVICES

AUTHORISED USERS

To ensure good financial management and sound corporate governance only one card will be used by NIPEC. The Head of Corporate Services has been authorised as the corporate user for the card.

The Credit Card can only be used by the Head of Corporate Services after they have signed the Acceptance and Undertaking agreeing to abide by the Terms and Conditions of Use as detailed. The card will be terminated immediately the authorised holder ceases to have responsibilities that require it.

An up to date record of Authorised Users including date of issue/termination, card limit etc. will be maintained and held by the Corporate Services Manager.

The Authorised User should familiarise themselves with the regulations for travel and subsistence and must ensure that the Credit Card is not used for transactions which are not appropriate.

LIMITS

The upper limit of the card determined by the Chief Executive, in consultation with the Audit Committee, will be £2,000.

The card *must not* be used for: -

- withdrawing cash or obtaining foreign currency (a normal imprest may be applied for if necessary), or
- the purchase of goods, except in an emergency.
- any type of personal expenditure (even if intend to repay)

The card *may* be used for: -

- accommodation bookings/payment ;
- payment of travel costs (air, train taxi etc.) where it has not been possible to pre-book prior to departure;
- payment for meals and hospitality subject to the amounts being in accordance with the relevant codes and other directions currently in force

ROLE OF AUTHORISED USER

PAYMENT AUTHORISATION FORMS

As stated in the Acceptance and Undertaking it is the responsibility of the Authorised User to complete the Credit Card Payment Authorisation (CCPA) form and to have it approved retrospectively by the Chief Executive. Any disputes regarding the Credit Card statements must be noted and relevant documents regarding the outcome of the dispute must be kept for audit purposes.

PAYMENT AND UPDATING ACCOUNTS

1. Each month a statement will be received from the Credit Card issuer detailing charges

2. This must be checked immediately upon receipt and associated with the CCPA form and copies of the relevant receipts or vouchers.
3. Where a receipt is not available, the Authorised User will be asked to provide verification of the transaction. A receipt should follow as soon as possible.
4. The Authorised User must ensure that any items appearing on the statement also appear on their normal CCPA form.
5. Any item appearing on the statement which is not recognised and would not have been authorised for payment by the Authorised User should be investigated immediately with the Credit Card company by the appropriate Authorised User.
6. The CCPA form must then be signed by the Authorised User and verified by Chief Executive, Chair, Deputy Chair or nominated Council Member.
7. A copy of the CCPA form and a copy of the Credit Card statement must then be passed to the Corporate Services Manager (CSM), or in their absence, the BSO officer nominated within the Service Level Agreement for checking and verification no more than 5 days from the date of receipt of the statement. The Corporate Services Manager will retain the vouchers in a secure location and forward the CCPA and credit card statement to the CSA accounts for payment within 5 days of receipt of the documentation.
8. Should a dispute arise the CCPA form and Credit Card statement must still be signed and sent to Accounts to facilitate the transfer of funds.
9. The balance on the statement must be cleared each month by the specified date to ensure that no interest charges are incurred.
10. In exceptional circumstances when a receipt was unable to be obtained, the NIPEC Chief Executive will authorise that the expenditure was incurred on business related activity.

It is the responsibility of the Authorised User, to pursue any disputed items with the Credit Card issuer/vendor. As stated in the 'Acceptance and Undertaking' any expenditure for which supporting receipts/vouchers are not presented will become the liability of the Authorised User.

ROLE OF BSO FINANCE

1. To guard against fraud it is essential that the BSO Finance, who provide NIPEC financial input under a Service Level Agreement, maintain strict financial control of credit card usage and implement procedures to ensure that a full reconciliation of all transactions is completed each month.
2. Immediately upon receipt of the CCPA forms and the Credit Card statements, an independent officer must check and verify that the expenditure incurred complies with the terms and conditions for usage and also with the relevant codes and any other directions for payment of travel and/or subsistence in operation. This may include

liaison with the service supplier and/or NIPEC Authorised User to confirm details of particular transactions.

3. If, during the check, any discrepancies are found they should be referred back to the NIPEC Authorised User via the officer who authorised the payment. Payment should not, however, be delayed.
4. To ensure no interest charges are incurred, payment of the balance on the credit card statement should not be delayed pending outcome of the investigation of any discrepancy.
5. BSO Finance will also be responsible for: -
 - Training authorised users
 - Training of Corporate Services Manager responsible for authorisation or verification of forms
 - Maintaining/updating procedures
6. BSO Finance will be expected to have procedures in place to deal with the following:
 - Where possible fraud investigation is thought necessary.

TERMS AND CONDITIONS OF USE

1. Credit Card usage in the day to day business of the HPSS is intended to facilitate transactions only in limited circumstances, chiefly to provide an easier means of booking and paying for travel and accommodation in connection with official business outside Northern Ireland, where it has not been possible to pre-book these by conventional means.
2. The card *may be used* for: -
 - Accommodation bookings/payment;
 - Payment of travel costs (air, train, taxi etc.) where it has not been possible to pre-book prior to departure;
 - Payment for meals and hospitality subject to the amounts being in accordance with the relevant codes and any other directions currently in force
3. The card *must not be used* for: -
 - Withdrawing cash or obtaining foreign currency (a normal imprest can be obtained if necessary).
 - The purchase of goods.
 - Any type of personal expenditure - even if the intention is to repay such expenditure.
4. Only the Head of Corporate Services who has been authorised by the Chief Executive will be able to use the credit card.
5. Credit card usage will be subject to management checks to ensure compliance with current policies for claiming travel and subsistence and to guard against fraud. Details of any expenditure incurred under 'external hospitality' will be taken to each Audit Committee for consideration.
6. The card must be kept in a safe place at all times. The Authorised User will be responsible for custody of the card, and, to guard against possible fraud, should not

lose sight of it during a transaction. Loss of a card must be reported immediately to the Credit Card issuer (The Bank of Ireland) and also to the Chief Executive.

7. The Authorised User will be responsible each month for completing the normal Credit Card Payment Authorisation form and ensuring that items charged to the credit card have been solely and necessarily incurred in the conduct of official business; for providing details of each occasion of use; and for submitting receipts or vouchers for all expenditure. Any expenditure for which supporting receipts/vouchers are not presented will become the liability of the user.
8. Before using the credit card, the Authorised User must sign the Acceptance and Undertaking document. A copy should be retained for personal reference and the original sent to the office of the Corporate Services Manager for retention on file.
9. Unauthorised usage of a credit card issued in accordance with the above Terms & Conditions may be considered a disciplinary offence and could result in dismissal.

Signed: _____ Date: _____
Chair of NIPEC



NIPEC Credit Card Agreement

Acceptance and Undertaking

I understand and accept the Terms and Conditions of use.

I understand that I am personally liable for any expenditure charged to the card that does not comply with the above Terms and Conditions.

I undertake to repay any such sums to NIPEC immediately.

Signed: _____ Date: _____
 Authorised Credit Card User

Name: _____

CREDIT CARD VERIFICATION FORM

To: Head of Corporate Services

From: Corporate Services Manager

Date: _____

Subject: **MONTHLY CREDIT CARD STATEMENT** _____

Thank you for confirming details of expenditure on the NIPEC credit card detailed in the above statement.

I note, however, that a receipt has not been included for the following transaction(s): -

	PURCHASE DATE	DESCRIPTION	AMOUNT
1			
2			
3			
4			
5			

A copy of the statement is attached.

I would appreciate if you would arrange for details of the purchase(s) to be sent to me so that payment can be authorised. Please use the space provided below.

Your assistance in this matter is appreciated.

Corporate Services Manager

	DETAILS OF PURCHASE
1	
2	
3	
4	
5	

NIPEC CREDIT CARD Credit Card Payment Authorisation

Location: _____

Dates from: _____ to: _____

Item No	Date	Nature of transaction	Supplier	Currency and Value	Sterling Value	Date Item appears on Statement	Disputed Items
	TOTAL						

All expenditure listed relates to expenditure incurred in the course of the business and is in accordance with the terms and conditions of use of the card.

All expenditure listed is necessary for the business of the organisation and is in accordance with the conditions of use of the card.

Signature of User: _____ Date: _____

Signature of Authoriser: _____ Date: _____

Name in Capitals: _____

Name in Capitals: _____

Checked by CSM: _____

Checked by BSO Finance: _____

(in regard to vouchers and business related expenditure)