

PURCHASING CARD

Policy – Tracked Changes



Page 3, I.5

- I.5** Payments to suppliers will be made quickly via the Council's bank by visa once the goods have been despatched and payment claimed. This will enable the Council to meet its Prompt Payment obligations.

PLEASE NOTE:

- Your card is to be used for Council business expenditure **ONLY**.
- Personal use of a Purchasing Card by an employee is strictly prohibited.
- Deliberate or negligent misuse of the Purchasing Card may result in the withdrawal of the card.
- Serious misuse could result in disciplinary action being taken against both the Card Holder and the Approver.

- I.5** Payments to suppliers will be made quickly via the Council's bank by visa once the goods have been despatched and payment claimed. This will enable the Council to meet its Prompt Payment obligations.

PLEASE NOTE:

- Your card is to be used for Council business expenditure **ONLY**.
- If an individual fails to use the Plymouth City Council Purchasing Card in line with this Policy and/or Guidance Documents then the Purchasing Card will be withdrawn.
- If an individual deliberately misuses or uses the Plymouth City Council Purchasing Card in a negligent manner then they may face disciplinary action.
- Personal use of a Purchasing Card by an employee is strictly prohibited.
- If an individual uses a Plymouth City Council Purchasing Card for any personal or unauthorised transaction, then the matter will be formally investigated and the Card Holder and/or Purchasing Card Approver may face disciplinary action and/or prosecution through the criminal justice system.

Page 8, 6.6

6.6 Purchasing Card Audits - Purchases made with a Purchasing Card are subject to audit/review by appropriate council personnel. External auditors may also review Purchasing Card documentation if warranted. For these reasons, it is important that all receipts/invoices are scanned and attached electronically to the purchase record on Purchasing Card system. There is no need to keep the paper original once this action has taken place.

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Failure of the card holder to obtain and retain relevant invoices and receipts has VAT implications for the Council (including financial loss and HMRC penalties) and may lead to suspicion/investigation of inappropriate spend and card withdrawal.

Page 8, 7.2

7.2 If you use your Purchasing Card in any of the aforementioned methods; it may result in card withdrawal and disciplinary proceedings.

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Page 9, 8.1 – excerpt

- Review transactions on a weekly basis, failure to do so will result in your card being suspended.

- Review transactions on a weekly basis and ensure that;
 - The transactions are legitimate and correct
 - The relevant supporting receipts / invoices are attached to the record
 - Correct VAT coding has been assigned (if applicable)
 - If VAT has been assigned; that a valid VAT receipt has been attached

Page 10, 9.1 – excerpt

- Approve transaction on a weekly basis.
 - Ensure that your cardholders adhere to the guidance and instructions within the Policy
 - If a Card Holder leaves the Council you must collect their card as required within the leavers checklist, notify the Transaction Centre and destroy it by either shredding it or cutting it into pieces. Please ensure you cut through the 3 digit security code and the 16 digit card number prior to disposal.
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- Approve transaction on a weekly basis, where you have completed the relevant checks to ensure that;
- The transaction is legitimate and correct
- The relevant supporting receipts / invoices are attached to the record prior to authorising any transaction
- Correct VAT coding has been assigned (if applicable)
- If VAT has been assigned; check that a valid VAT receipt has been attached
- Ensure that your cardholders adhere to the guidance and instructions within the Policy and supporting documents.
- Any transaction that is approved without the correct process being followed may result in the 'Authorising Officer' facing the removal of authorisation rights and/or disciplinary action.

Page 11, 11.2

11.2 Deliberate or negligent misuse of the Purchase Card may result in the withdrawal of the card. Serious misuse could result in disciplinary or criminal action being taken against the cardholder. Procurement will support this process where required. Regular updates will be provided to the Section 151 Officer.

11.2 Negligent misuse of the Purchasing Card may result in the withdrawal of the card and disciplinary action. Where the misuse is suspected of being criminal in nature, a referral will be made to the Counter Fraud Services Team within Devon Audit Partnership, who will investigate fully. Plymouth City Council has a zero tolerance approach to fraudulent activity in line with its [Anti-Fraud, Bribery and Corruption Policy](#) and [Strategy and Response Plan](#), therefore should any investigation conclude there is sufficient evidence to warrant prosecution, Plymouth City Council may choose to prosecute any potential offender. Regular updates will be provided to the Section 151 Officer.

15. Miscellaneous – now moved to points 12.11 & 12.12 respectively