



Circular Details	Circular No 22-42 / 22 December 2022 / A846535
Previous Circular	21-29 <i>Release of the Guideline on the Use and Management of Credit Cards</i>
Who should read this	General Managers / Governance staff / Internal audit personnel
Contact	Council Governance / (02) 4428 4100 / olg@olg.nsw.gov.au
Action required	Council to Implement

Councils and joint organisations to provide OLG's credit card guidelines to their ARICs

What's new or changing

- The NSW Parliament's Public Accounts Committee has recommended that the Office of Local Government's (OLG's) *Guidelines on the Use and Management of Credit Cards* (credit card guidelines) should be provided to councils' audit risk and improvement committees (ARICs) to provide further guidance on credit card use.

What this will mean for your council

- General managers of councils and executive officers of joint organisations should arrange for the credit card guidelines to be provided to the chair of their ARICs. The credit card guidelines are available [here](#).

Key points

- The credit card guidelines have been issued under section 23A of the *Local Government Act 1993*. Councils are required to consider them when developing or reviewing their credit card policy. This will ensure greater consistency across the sector in terms of how credit cards are managed, and inherent risks are minimised.
- The guidelines are divided into two parts:
 - Part A provides a list of core responsibilities that councils should consider as foundational elements of their credit card policy and related procedures; and
 - Part B provides operational guidance that expands on these core responsibilities with practical advice on best practice credit card management and the responsibilities of individual cardholders, including risk management, preventative controls, and detective controls.
- The guidelines are based on NSW Treasury's credit card policy and guidelines for NSW state agencies (TPP21-02 Use and management of NSW Government Purchasing Cards).
- The guidelines were developed in response to a performance audit of credit card usage at six local councils by the NSW Audit Office.

Where to go for further information

- The credit card guidelines are available [here](#).
- For further information, contact OLG's Council Governance Team on (02) 4428 4100.

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