



ACCOUNTABLE FORMS POLICY

Type:	Corporate Policy		
Owner:	Finance Manager		
Responsible Officer:	Director, Corporate Services		
Approval Date:	April 2022	Next Review:	April 2023
Records Number:		Council/CEO Decision:	
Legislation Reference:	Regulation 6(1)(d)(iii) and (iv) Local Government (General) Regulations 2021		

1 PURPOSE

This policy provides a framework for the management of accountable forms used by Katherine Town Council.

Council is committed to ensuring all accountable forms are carefully monitored and safeguarded due to their inherent risk of theft, fraud, loss or misuse. Elected members and employees are required to apply good judgement for all expenditure.

Accountable forms must only be used for legitimate council business.

2 SCOPE

This policy applies to all elected members and employees of Katherine Town Council, including the Chief Executive Officer (CEO).

3 DEFINITIONS

Accountable forms are 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).

Authorised delegate for accountable forms at Katherine Town Council is the Director, Corporate Services.

4 DETAILS

Katherine Town Council has the following accountable forms for use subject to the relevant financial delegations within Council:

- Cheque books and cheque forms
- Receipt books
- Carwash tokens

- Power cards
- Light tokens.

Under the financial delegations instrument, cheques are required to be signed by two people.

While power cards are no longer in use as the system installed at the showground is no longer functional, they are prepaid cards safely secured. Light tokens are used to operate the light towers at the sportsground and showground and are cleared out to be recycled every month and then resold back through the Civic Centre. Individuals who purchase them may hold them for 6 months before using them in the light towers, and a register of tokens and who holds them is maintained.

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

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.

INTERNAL CONTROLS FOR ACCOUNTABLE FORMS

It is the responsibility of individual elected members, the CEO 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.

Unused or expired accountable forms must not be destroyed by an elected member, CEO or staff member. Unused or expired accountable forms must be returned to the authorised delegate responsible for issuing the accountable form. Following authorisation, the lost or damaged asset is to be written off and removed from the relevant asset register.

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

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.

RESPONSIBILITIES FOR ACCOUNTABLE FORMS

All elected members, the CEO and employees are responsible for ensuring that accountable forms are only used while conducting official 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 **five** business days.

Accountable forms may only be used by the elected member, CEO or employee who has been issued with the accountable form and they must not pass the accountable form to any other individual for use. When an accountable form has been used by:

- **an elected member**, the elected member must keep a copy of the receipt and invoice and submit this to the CEO.
- **the CEO**, the CEO must retain a copy of the receipt and invoice and submit this to the authorised delegate.
- **an employee**, the employee must submit a copy of the receipt and invoice to the authorised delegate.
- **the authorised delegate**, the authorised delegate must submit a copy of the receipt and invoice to the Director, Corporate Services for verification.

In all cases, details of the nature of council business, date and approximate time of use of the accountable form must also be provided.

5 ASSOCIATED POLICIES/DOCUMENTS

Katherine Town Council financial delegations instrument
Code of Conduct for elected members
Code of Conduct for employees
Fraud and Corruption Control policy
Conflict of Interest policy

6 REFERENCES AND RELATED LEGISLATION

Local Government Act 2019
Local Government (General) Regulations 2021

Revision History

Version	Approval date	Details of change	Responsible officer
1	April 2022	Creation	Dir, Corporate Services