

GOVERNMENT DEPARTMENTS AND AGENCIES, CREDIT CARD STATEMENTS, CHECKING

2125. Mrs C.L. Edwardes to the Minister for Community Development, Women's Interests, Seniors and Youth; Disability Services; Culture and the Arts

For each Department and Agency within the Minister's portfolio, including the Ministerial Office -

- (a) are the statements from credit card companies checked against invoices, before being passed on for payment; and
- (b) if not, why not?

Ms S.M. McHALE replied:

Ministerial Office

- (a)-(b) Credit card statements are paid in full on receipt of the statement without reference to invoices. This practice avoids interest rate penalties.

Cardholders subsequently provide supporting information when acquitting individual cardholder statements.

This practice meets with Office of the Auditor General approval.

Department for Community Development

- (a) No
- (b) The Department for Community Development is highly decentralised and geographically dispersed. Implementing such a procedure would risk the Department's ability to meet the legal requirements of paying creditors within 30 days. Accordingly the Department has implemented the following procedure:

Payment is made by central office on receipt of the monthly statement from the credit card company. The invoices are then checked against the statement and classified for processing against the Department's general ledger system. Any variances are adjusted by central office in consultation with staff and the credit card company in the following months statement.

Disability Services Commission

- (a) Yes
- (b) Not applicable

Department of Culture and the Arts (including ArtsWA and State Records Office)

- (a) The Department of Culture and the Arts
No

State Records Office
Yes

- (b) Department of Culture and the Arts and ArtsWA

One payment to ANZ Visa is made each month representing the total credit card purchases for the Divisional areas of the Department for the previous month. This payment is made on the due date for payment being two weeks after the Visa card statements are received.

This payment is usually made prior to the completion of checking each individual credit card statement, to the relevant invoices for the purchases during the month because the ANZ Visa has strict payment terms. Interest is charged on overdue payments.

Checking of invoices against statements is completed by all cardholders and any adjustments or errors are noted on the credit card statements during this process of reconciling invoices / receipts.

ANZ Visa are notified and these adjustments are effected on the following months statement. The Department has not experienced any difficulties in obtaining requested adjustments.

Perth Theatre Trust

- (a) Yes
- (b) Not applicable

Art Gallery of Western Australia

- (a) No
- (b) One payment to ANZ Visa is made each month representing the total credit card purchases of the Art Gallery for the previous month. This payment is made prior to the due date.

This payment is made prior to the completion of checking each individual credit card statement, to the relevant invoices for the purchases during the month because the ANZ Visa has strict payment terms. Interest is charged on overdue payments.

Checking of invoices against statements is completed by all cardholders and any adjustments or errors are noted on the credit card statements during this process of reconciling invoices / receipts.

ANZ Visa are notified and these adjustments are effected on the following months statement. The Art Gallery has not experienced any difficulties in obtaining requested adjustments.

Western Australian Museum

- (a) No
- (b) One payment to ANZ Visa is made each month representing the total credit card purchases for all WA Museum corporate credit cards for the previous month. This payment is made on the due date for payment being two weeks after the Visa card statements are received.

This payment is usually made prior to the completion of checking each individual credit card statement to the relevant invoices for the purchases during the month. This is because ANZ Visa require payment within 14 days after the receipt of the statements by the Museum, if payment is made after that period then interest charges will be incurred by the Museum.

Checking of invoices against statements usually takes longer than the 14 day payment period as in many cases, staff holding the credit card invoices / receipts etc are on field trips and have not returned to Perth to reconcile the credit card statements.

If any adjustments or errors are noted on the credit card statements during the process of reconciling invoices/receipts statements, then ANZ Visa are notified and the adjustment is effected on the following months statement. WAM has not experienced any difficulties in obtaining requested adjustments.

ScreenWest

- (a) Yes
- (b) Not applicable

State Library of Western Australia

- (a) Yes
- (b) Not applicable