



## POLICY – Generic Cash Handling

**Authority:** Women’s Bowls NSW  
**Applies to:** All staff, volunteers and members of WBNSW,  
**Updated:** February 2015

The ICAC has identified cash handling as a high-risk function, the most serious and obvious risk being that of misappropriation.

**Related Act:** *Independent Commission Against Corruption Act 1988*. The improper handling of cash ...can constitute corrupt conduct as defined by the *Independent Commission Against Corruption Act 1988*.

Security and safety of persons handling money needs to be considered in this policy as cash handling is a high-risk function, the most serious and obvious risks being that of misappropriation and potential injury through attempted robbery to persons handling or transporting cash.

### Policy statement

To avoid misappropriation and ensure the safety and security of persons responsible for handling money this policy needs to be read by **all persons responsible for handling money** (cash handling). A risk assessment is advised as it will assist in identifying risks and will provide guidelines to minimise, control or eliminate them.

**Process:** To ensure that monies collected by the Secretary or Treasurer of a club/organisation are handled safely, and correctly to minimise misappropriation, the following generic guidelines have been developed.

1. All money received by the Secretary **must** be counted by two (2) people, recorded in a receipt book and signed by the Secretary.
2. When this money is handed over to the Treasurer it **must** be counted again by both the Secretary and the Treasurer and the receipt book signed by the Treasurer confirming that the money received and the amount were correct.
3. The Treasurer collects all income from the day to day running of the club/organisation, counts it with another person and then enters the amount in the receipt book and both sign the entry.
4. The Treasurer banks this money (where possible) on the same day that it is collected. If this is not possible, the club/organisation responsible must provide a safe storage area within the Club Limited (e.g. the club’s locked safe/fixed cash box).

5. Money must not be taken home or left in a member's vehicle to be banked at a later date as this can provide opportunity for unexpected theft to occur. It is a safety risk to the member involved if robbery does occur and will also result in loss of revenue to the club/organisation.
6. For safety reasons, two people wherever possible, must take the money to the bank. If banking is a regular occurrence then different routes and times of day should be adopted. (This will also apply if withdrawing money from a bank account. Refer also to point 9)
7. Clubs and organisations responsible for cash handling need to consider their responsibilities and the legal ramifications if injury to a member occurs while in possession of the club's/organisation's money. The effect of loss of revenue should it be stolen or misappropriated must also be considered.
8. If the money is handed over to the Club Ltd for safekeeping the Treasurer **must** obtain a receipt as a record. When removing the money from the Club Ltd safe, two persons are to sign that the amount received is correct and the Club Ltd register/receipt book is then signed by both parties.
9. **Risks Associated with Withdrawal from Banks of Cash e.g. for Prize money:** As the preferred alternative to withdrawing, carrying and managing cash for prizes, clubs/organisations must **strongly consider** using direct deposits into the winners' accounts. A certificate would then be presented to the winners on the day with the amount won indicated.

If cash is withdrawn from bank accounts, the person responsible must have a second person present for security and safety reasons. **This cash must be handled in the same manner as cash collected (see above processes).**

**Policy Review:** This policy will be reviewed annually and more frequently if changes are required within this timeframe.

Version 1	Date Developed February 2015	Date approved by the Board; February 2015	Date implemented February 2015	Distributed to: Regions, Districts, Clubs, WBNSW website
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