

Rationale:

- Cash presents as one of Donvale Primary School's greatest vulnerabilities. There are many aspects of cash handling that pose opportunities for fraudulent behaviour. This policy allows the safe use and movement of cash throughout the school, whilst protecting the staff and others involved in its receipting and collection. This policy also ensures that Donvale continues to meet DET guidelines and best practice requirements.

Aims:

- To provide a well-managed system for the handling of cash across the school
- To minimise all risks and opportunities for fraudulent behaviour
- To ensure all cash payments are receipted in a timely manner and in accordance with DET guidelines

Implementation:

Office Collection

- All money collected at the office is to be stored in the secure cash safe in the office storeroom.
- Receipts will be issued for all money collected both within the office and from the classrooms. Receipts will be placed in teachers pigeon holes for teachers to send home with students.
- Receipting is done by the Administration Officer and on occasion by the Business Manager during peak times.
- All money will be receipted as soon as possible with batches from all tenders (cash, Eftpos, Bpay, QKR and Compass) to be closed and up to date at the end of each week.
- Banking is to be undertaken at least twice a week or more often if necessary. Money should not be left in the office over the weekend or during school vacation periods.
- Once the Administration Officer has finished receipting all cash they must print two copies of the Bank Deposit Slip.
- The Business Manager is then responsible for counting all of the cash and ensuring that it matches the amount on the Bank Deposit Slip.
- This process ensures a segregation of duties between the person who has completed the receipting and the person who is counting the cash for banking. The roles can be switched between the Administration Officer and the Business Manager if necessary on occasion, providing that two separate people always complete each process.
- Once the cash has been counted and is correct, one copy of the Bank Deposit Slip is placed within the banking bag with the cash. The second is filed for the schools records.
- On the school's copy of the Bank Deposit Slip, the Administration Officer and Business Manager must note who completed the receipting, the final cash count and who will be taking the banking to the bank.
- Any discrepancies within the banking that cannot be resolved must be reported to the Principal.

Classroom Collection

- Teachers must collect payments and notices from students each morning.
- Class Collection Sheets are kept within each class' Red Pouch. The Class Collection Sheets contain a list of each student's name as well as all of the activities and events requiring payment for the term. Teachers must mark off on their Class Collection Sheet who has handed in payment for which activity each morning as they collect it.

- All payments and notices must be placed in the class' Red Pouch with the Class Collection Sheet and sent to the Office by 9:30am each morning.
- Office staff will mark each Class Collection Sheet off with what is received within the Red Pouch and return the Red Pouch to the teacher's pigeon hole by recess.
- The process of marking off the Class Collection Sheet allows both teachers and office staff to monitor exactly what items students have handed in to teachers.

Parents Association

- Throughout the year the Parents Association run events that will require cash handling.
- Any floats that are required must be organised with the Administration Officer at least one week in advance.
- Parents may be left without staff to collect cash at events provided they have prior approval by the school and the Parents Association. No parent should ever be left alone to collect cash.
- The Parents Association must present a list to the Business Manager prior to the event, stating which parents will be responsible for cash handling. The list must also state who will be taking the cash home if it cannot be immediately taken to the office.
- Once the Parents Association's event has concluded, two parents must together count the total amount of cash collected and record both their names and the final amount on a Fundraising Collection Sheet.
- This sheet along with the cash must be given to the office as soon as possible.
- Once the cash has been received and counted by office staff, they must record the total counted, the batch number in which the cash was receipted and the receipt number on the Fundraising Collection Sheet.
- The Fundraising Collection Sheet is then filed with a copy of the receipt within the Fundraising Folder that is kept in the office store room.

Student Led Events

- Students may run events that require cash handling.
- Any floats required must be organised with the Administration Officer at least one week prior to the event by the teacher in charge.
- The teacher in charge must keep a list of all children who will be responsible for cash handling.
- Students must never be left alone to collect cash.
- The teacher in charge is responsible for counting the final amount of cash received.
- The teacher in charge must bring the cash collected back to the office as soon as possible.

Evaluation

- This policy is to be reviewed on an annual basis following the AGM and Election of new School Council members.

Any suspicious behaviour regarding cash handling must be reported to the Business Manager and/or the Principal for investigation.