

## **QUESTION TAKEN ON NOTICE**

**BUDGET ESTIMATES HEARING : 25 May 2015**

IMMIGRATION AND BORDER PROTECTION PORTFOLIO

**(BE15/196) - Misappropriation - Internal Product (DIBP)**

Senator Ludwig, Joe (L&CA) written:

1. In relation to handling of cash, being a high risk function in terms of possible misappropriation, which is something of great interest to the Australian taxpayer – please outline all policies and procedures does the agency have in place with regards to cash handling. Please provide any relevant manuals, procedure books or fact sheets for APS staff working for the agency.

*Answer:*

In relation to handling of cash, the following Accountable Authority Instructions (AAI) and Financial Management Directive under the Public Governance, Performance and Accountability legislation have been issued by:

Australian Customs and Border Protection Service

- Accountable Authority Instruction 1.0 – Financial Framework; and
- Accountable Authority Instruction 2.0 – Risk and Internal Control.

Department of Immigration and Border Protection

- Accountable Authority Instruction 7.0 – Managing relevant money
- Financial Management Directive (FMD) 2014/2015 – Cash Advances.

Manuals and procedures are not disclosed in order to protect personnel and operational security.