

## QUESTION TAKEN ON NOTICE

### BUDGET ESTIMATES HEARING : 25 May 2015

#### IMMIGRATION AND BORDER PROTECTION PORTFOLIO

#### (BE15/197) - Misappropriation - Internal Product (DIBP)

Senator Ludwig, Joe (L&CA) written:

2. Are there specific procedures in relation to safes on agency facilities, ACVs or offices? If so, please outline them.
  - a. How does the agency monitor and deal with breaches in safe cash handling policies?
  - b. Is the safe balanced at the end of every day?
    - i. If yes, what procedures and check lists does an agency officer have to complete. Please provide the check list or document that explains this process for agency staff.
    - ii. If no, when is the safe balanced? Is it on a regular basis?
  - c. How often is the safe reconciled and reported?

*Answer:*

2. There are guidelines for the specific safes that must be used to hold cash. Protective Security Instructions issued by the Department of Immigration and Border Protection provide direction on the acquisition and servicing of security containers / safes. Guidelines for the Maintenance of Advance Accounts issued by the Australian Customs and Border Protection Service specify the requirements for safes used to store cash.

- a. In relation to breaches in safe cash handling policies, Part 15 of Accountable Authority Instruction 1.0 – Financial Framework requires officials to report any losses of cash immediately to:
  - Supervisor
  - Treasury Unit
  - Integrity and Professional Standards – only if the loss is considered to involve theft or possible misappropriation.
- b. The safe is balanced at the end of each day that it is used.
  - i. The cash advance holder counts cash and vouchers to ensure the float balance. There is no checklist for the daily balancing.
- c. Cash balances in safes are reconciled and reported as follows
  - Reconciliations are performed on a monthly basis and when an advance is created, increased or closed. Spot checks are also carried out on a regular basis.
  - Copies of reconciliations are forwarded to the Finance Division on a monthly basis.
  - A handover/takeover process is undertaken where there is a change in Custodian. This process requires the reconciliation of the cash on hand with a list of vouchers or advances outstanding.

- Public money collected but not yet banked is reconciled against a Payment Summary/Bank Deposit Listing generated via the Finance System by each location each day/shift