POLICY NAME	CASH HANDLING POLICY 2026
Date Adopted	26 August 2026
Resolution Number	172/26
Policy Custodian	Director or General Manager
Policy Development Officer	Manager Finance and Technology
Review Date	August 2027(reviewed annually from resolution date)
Relevant Legislation	*Local Government Act 1993* *Local Government (General) Regulation 2021* *Independent Commission Against Corruption Act 1988*
Related Policies and Documents	TSC Code of Conduct Fraud and Corruption Prevention Policy TSC Cash handling and banking Procedures

POLICY OBJECTIVES

The objective of this Policy is to ensure that Tenterfield Shire Council (Council) has a framework to effectively manage the risks inherent in cash handling and ensure financial and service delivery obligations are fulfilled.

POLICY SCOPE

This policy applies to all authorised employees, nominated contractors and volunteers of Tenterfield Shire Council involved with the handling of cash (or cash equivalents) and processing of merchandise at designated sites.

POLICY STATEMENT

Tenterfield Shire Council only accepts cash in very limited circumstances and at certain designated sites where access to internet restricts the use of EFTPOS.

Council is to encourage customers and staff to use electronic transactions processes to minimise the use of currency (notes and coins).

Where cash handling is required, Council is committed to maintaining strong internal controls, ethical conduct and sound financial management practices consistent with the requirements of the *Local Government Act 1993*, applicable regulations, audit requirements and NSW ICAC corruption prevention principles.

KEY PRINCIPALS

Accountability and Transparency

- Ensure funds are secure, accurately tracked, and protected from theft or error.
- All financial transactions must be supported by appropriate documentation and audit trails.

- An official Council receipt must be processed and issued **with every financial transaction on the same day the transaction occurs.**
- Records must be retained in accordance with legislative and audit requirements.

Segregation of Duties

- No single person controls the whole process. Where practical, responsibilities for receiving cash, reconciling transactions, banking funds and approving adjustments or refunds must be separated to reduce fraud and error risks.

Security of Funds

- Cash and other receivables must be secured at all times in locked drawers, safes or approved secure facilities.
- Cash must never be left unattended or taken offsite without authorisation.
- Access to cash holdings, safes, and financial systems must be restricted to authorised personnel only.
- Transportation of cash must be handled securely in a locked cash box with separate keys held by operator and the depot office.

Banking and reconciliation

- Cash floats and cash equivalent items will be allocated to an authorised council officer/cashier at specified designated sites.
- Cash floats are issued by Finance.
- All cash floats must be counted, reconciled and authorised both prior to use and upon completion of transaction processing.
- Appropriate signage should be at each site stating that it is Council's policy to issue a receipt.
- Items for sale must be priced appropriately. Council transactions are subject to standard Fees and Charges in accordance with Section 608 of the Local Government Act (NSW) 1993 (the Act).
- Appropriate receipting systems must be implemented at all designated sites where cash handling is performed.
- Every cent spent must be substantiated by a tax invoice/receipt detailing the business purpose and the general ledger (GL) account code.
- Every transaction must be recorded onto the daily running sheet.
- Discrepancies, shortages or suspected irregularities must be immediately reported directly to the Finance Department upon discovery.
- Overs must not be held and must be processed as a cash adjustment and receipted.
- Cash, cash summary sheets, vouchers and receipts are to be given to Depot/Senior Finance Officer for reconciliation and banking.
- Whenever a float is handed over to relieving staff or counted at the end of the day, it must be counted by two officers where possible to confirm the balance.
- Bank deposits documents must be forwarded/emailed to The Finance Department accountsreceivable@tenterfield.nsw.gov.au
- The Finance Department has sole responsibility for processing Cash transactions in SynergySoft.

Ethical Conduct and Fraud Prevention

- Council maintains zero tolerance for fraud, theft, corruption or misuse of public money. Council Officials and Staff **must not**:
  - solicit or accept gifts of cash or cash equivalents from any person, contractor, or external organisation.
  - borrow Council funds
  - mix personal and Council money
  - take cash home for banking the next day or any other circumstance
  - alter or destroy records
  - process unauthorised refunds or adjustments
  - disclose or discuss cash handling processes or information with anyone other than authorised Council officers and agents.

Training and Compliance

- Staff involved in cash handling must receive appropriate training, supervision, and access to documented procedures.

- Compliance with this policy may be subject to internal audit, management review, and spot checks.

Responsibilities

Role	Responsibilities
Council	Provide an effective governance and internal control framework. Provide a secure work environment that will protect the welfare of staff and authorised agents and safeguard cash.
General Manager	Ensure appropriate systems, procedures and controls are implemented and maintained.
Managers and Supervisors	Induct staff in the workings of this Policy and relevant procedures for their team Ensure staff comply with this policy and associated procedures. Monitor reconciliation, security and compliance activities. Conduct regular review and maintain current documentation of all cash handling procedures and processes applicable to their business operations.
Finance	Responsible for the implementation and review of the cash management process and ensure compliance with the adopted procedures.

	All cash handling processes must be documented and authorised by the Manager Finance and Technology.
Employees and Cash Handlers	Comply with this policy and all associated procedures. Undertake the appropriate training and demonstrate competency in their acquired skills Immediately report discrepancies, security concerns or suspected misconduct.

Monitoring, Review and Evaluation

- The Policy and supporting documents will be reviewed annually to ensure effectiveness and compliance.

- Minor changes may be approved internally.

- Major changes require consultation and Council approval.

Breaches of the Code

- Breaches of this policy may result in disciplinary action, referral to external authorities, criminal investigation or other action considered appropriate by Council.

- Any suspected fraud, corruption or misconduct must be reported in accordance with Council's Code of Conduct, Fraud and Corruption Control Framework and Public Interest Disclosure processes.

Complaints and Enquiries

- Complaints and enquiries can be submitted to Council by email to council@tenterfield.nsw.gov.au and will be investigated promptly.

POLICY DEFINITIONS

Definition	Meaning
Banking	Cash preparation and reconciliation for collection by Council's authorised collection agent for depositing with bank.
Cash	Currency including notes, coins, electronic and credit card transactions, cheques or bill of exchange.
Cash Handling	Petty cash, manual and electronic means of cashiering (Cash, cheque, EFTPOS and credit card), floats (special events, collection of monies), banking preparation and reconciliation.

Cashier	Any Council Officer, Contractor or Volunteer authorised by the General Manager to receive, receipt and deal with monies.
Cash Floats	To provide change for customer transactions. Cash goes out to the customer as change, and customer cash comes in. Fixed baseline amount (e.g., $140) kept static at the start of every day. Reconciled and balanced daily against the ticketing/POS system
Petty Cash Funds	To pay for minor, urgent, or incidental council business expenses. Cash goes out to staff to purchase goods/services, and receipts come in. Strict cap per single transaction $100 Reconciled monthly or when the fund runs low to replenish spent cash. Petty cash should only be used if goods cannot be acquired cost-effectively through regular council procurement channels or standard supplier invoicing.
Designated Sites	Those Council sites that are involved in cash handling and merchandise control operations. These include, but are not limited to: • Waste Transfer Station – Drake • Waste Transfer Station – Liston • Waste Transfer Station – Legume • Waste Transfer Station – Urbenville • Waste Transfer Station – Torrington • Tenterfield Swimming Pool • Tenterfield Library

VERSION CONTROL & CHANGE HISTORY

Previous Versions	Date of Adoption by Council	Resolution #	Author/Editor	Summary of Changes
New Policy	26/8/26	172/26	Manager Finance & Technology	New Policy

Appendices

Sample daily running sheet

LISTON TRANSFER STATION – DAILY RECORD SHEET

DAY AND DATE.. OPERATOR.. SIGNATURE.. CHECKED AND PROCESSED......................

NAME - REGO	CAR	BINS - BAGS	UTE	TRAIL-ER	OTHER	SORTED	UN-SORTED	RE-CYCLED	HOUSE-HOLD	GREEN WASTE	OTHER LARGE OBJECTS	VOUCHER AMOUNT	INVOICE	RECEIPT ISSUED	CASH/ CHEQUE

CASH/CHEQUES	
VOUCHERS TOTAL	
INVOICES TOTAL	
DAILY TOTAL	

LISTON TRANSFER STATION – DAILY RECORD SHEET

DAY AND DATE.. OPERATOR..

SIGNATURE.. CHECKED AND PROCESSED.........................

Note / Coin	**Number of**
$50	
$20	
$10	
$5	
$2	
$1	
50c	
20c	
10c	
5c	
Total Amount	

Sample Signage

Wording at least 50mm high in black writing.

Proof of Purchase Required: Council Policy requires that official receipts are issued for every purchase at the point of sale. Please check you have a receipt before leaving.