

Australian Capital Territory

Corrections Management (Management of Monies) Policy 2007*

Notifiable instrument NI2007-443

made under the

Corrections Management Act 2007, section 14(1) (Corrections policies and operating procedures)

1 Name of instrument

This instrument is the *Corrections Management (Management of Monies) Policy 2007*.

2 Commencement

This instrument commences on the day after it is notified.

3 Policies and operating procedures

Under section 14 of the *Corrections Management Act 2007* (the Act), I make the

MANAGEMENT OF MONIES POLICY

in Schedule 1 to this instrument, to facilitate the effective and efficient management of correctional services.

James Ryan
Executive Director
ACT Corrective Services
17 December 2007

*Name amended under Legislation Act, s 60



Belconnen Remand Centre (BRC)
Symonston Temporary Remand Centre (STRC)
Court Transport Unit (CTU)
Symonston Periodic Detention Centre (PDC)



MANAGEMENT OF MONIES POLICY

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Purpose

To address the legal requirement to maintain accurate and auditable financial records for the management of:

- prisoner monies; and
- petty cash.

Authority

Legislation

Corrections Management Act 2007, section 14

Policy

1 Principles

- 1.1 All documents relating to prisoner monies are official documents and may be subject to audit.

2 Record keeping

- 2.1.1 All entries must be neatly made in black ink.
- 2.1.2 All errors shall be neatly ruled through or crossed out and initialled in red ink, and the correct entry rewritten on a new line.
- 2.1.2.1 All receipts, account cards and other financial records are official accountable documents and are subject to audit. Corrective fluid ('white out') is not to be used on any accountable documents.
- 2.1.3 A receipt number shall be recorded against all monies received.

2.1.4 A receipt shall be issued for all monies received for a prisoner.

3 Positive balances

- 3.1 Prisoner trust account balances shall not at any time be allowed to go into arrears.
- 3.2 The correctional centre petty cash account shall not at any time be allowed to go into arrears.

4 Reconciliation

- 4.1 The Duty Chief handing over to an oncoming Duty Chief is accountable for the correct reconciliation of both the prisoner trust accounts and the petty cash at the time of hand over.
 - 4.1.1 Where any discrepancy exists, the outgoing Duty Chief is deemed to be on duty until such time as the discrepancy is found and the account is reconciled.
- 4.2 The oncoming Duty Chief must reconcile the accounts by physically counting the monies.
- 4.3 Once the oncoming Duty Chief is satisfied that the accounts are reconciled, by the outgoing and oncoming Duty Chiefs are to sign the Account Handover Form.
- 4.4 Where the outgoing Duty Chief has not completed the requisite account reconciliation and handover process, the oncoming Duty Chief may refuse to sign for all monies until such time this process is properly completed.
 - 4.4.1 The oncoming Duty Chief must still count all monies and reconcile these against any receipts to enable handover to the next Duty Chief.
 - 4.4.2 Where a discrepancy is found to have occurred and is not reconciled due to the failure of one party to conduct the account reconciliation and handover process in the correct manner, that Corrections Officer may be liable for any shortfall.

5 Discrepancies

- 5.1 Where a discrepancy exists which the oncoming and outgoing Duty Chiefs cannot reconcile, this must be noted on the Account Handover Form.

- 5.1.1 An Officer's Report must be written by the outgoing Duty Chief and must be forwarded to the Superintendent.
- 5.2 Where an accounting or deficiency occurs the Corrections Officer responsible may be liable to make up the shortfall.
- 5.3 Where a cash discrepancy or shortfall occurs, and upon re-checking the money is found to be missing, the Superintendent may report the matter to ACT Policing for investigation.

6 Petty cash

- 6.1 Petty cash shall only be used outside the working hours of the Finance Officer for emergency purchases.
 - 6.1.1 The Duty Chief must authorise all petty cash expenditures.
- 6.2 Receipts must be produced for all petty cash expenditures.
 - 6.2.1 The receipt must be provided to the Finance Officer when the accounts are handed back.
- 6.3 The Duty Chief in charge at the time a petty cash expenditure is authorised must amend the Account Handover Form in light of the expenditure.

Forms/Templates

Monies Receipt Book
Account Handover Form

Related policies and procedures

Management of Monies Procedure
Prisoner Mail Police
Prisoner Mail Procedure
Prisoner Property Policy
Prisoner Property Procedure