

POLICY NO AND TITLE	1.2.1	Conditions of employment policy
PROCEDURE	1.2.1(e)	Cashiers shortages
VERSION AND DATE ADOPTED	1	
RESPONSIBLE OFFICER		Manager Human Resources

Introduction

Council considers that staff members are responsible for the cash that they handle and that managers are responsible for ensuring that procedures designed to prevent cash discrepancies are followed by all staff.

Guidelines/ Procedures

Managers are to ensure that all staff appointed to cash handling positions receive training in procedures for handling cash and that staff understand that they are responsible for the money that they handle.

Any cashier surpluses are to be banked to the appropriate account.

All cashier deficits are to be investigated by the Treasurer in the first instance. In cases where the amount is less than \$50.00, the Treasurer shall consider the circumstances and make a decision regarding the waiving or recovery of the shortage. The Treasurer is to refer deficits exceeding \$50.00 to the General Manager who may approve of shortages being waived or request staff members concerned to make good the shortage.

In accordance with the Financial Regulations of the Local Government Act, payment of the shortfall from Council funds is a reasonable course of action when fraud, misappropriation or gross or repeated negligence is not suspected and where:

- small amounts are involved
- busy counter operations occur
- the particular staff member does not experience regular or repeated cash shortages or
- the staff member has only been in the position for a short time

Shortages will normally be met from any accumulated cashiering surpluses. The General Manager may also determine that the staff member contribute a portion of the amount if the shortage can be attributed to carelessness by that person.