

INTERNAL ONLY

ISLHD POLICY COVER SHEET



Health
Illawarra Shoalhaven
Local Health District

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| FUNCTIONAL GROUP OR HUB | District-wide |
| NSQHS STANDARD | Standard 1 |
| SUMMARY | This document provides the policies to be followed by all ISLHD staff involved in the collection of monies paid to ISLHD. |

COMPLIANCE WITH THIS DOCUMENT IS MANDATORY

Feedback about this document can be sent to
Corporate Policies: ISLHD-CorporateGovernance@health.nsw.gov.au

1. POLICY STATEMENT

This document outlines the policies to be followed by all staff within Illawarra Shoalhaven Local Health District (ISLHD) who are required to perform all or one of the following activities - collect, receipt or bank monies paid to ISLHD.

These activities are restricted to either the Central Cash Depositing Facility at each Hospital site (the Cashier) or identified Collection Points throughout ISLHD noting that banking can only be performed by the Central Cash Depositing Facility. If an ISLHD staff member not in one of the two categories above receive a donation on behalf of ISLHD they should refer to the 'Collection of Donations' section of this policy.

Note, while this policy can be used as a reference to manage the cash held by ISLHD Petty Cash Officers, for Petty Cash procedures please see the Petty Cash Procedure ISLHD OPS PROC 12.

2. AIMS

To provide ISLHD staff with guiding principles to follow when collecting payments / donations made to ISLHD. While the Cashier at each Hospital site within ISLHD is the main Central Cash Depositing Facility, this document applies to all ISLHD staff members who are required to collect monies paid to ISLHD.

Where ever possible all cash collected should be collected by the Central Cash Depositing Facility. This document can be extended to all forms of payment collected including cash, cheques, money orders, credit card and EFTPOS transactions. For detailed procedures on how to receipt in to the FMIS and bank monies, please see the Cashiering manual for your site.

3. TARGET AUDIENCE

- All ISLHD Cashiers
- All ISLHD staff required to collect monies who are not Cashiers
- Supervisors of Cashiers or staff required to collect monies who are not Cashiers
- Director of Nursing / Operations Manager at each ISLHD site
- General Manager of Northern Illawarra Hospital Group (NIHG)
- General Manager of Southern Illawarra Hospital Group (SIHG)
- General Manager of Southern Hospital Group (SHG)
- Accounts Receivable Financial Accountant

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- Accountants in the NIHG, SHG, SIHG, ICMHPIP and Corporate & District Finance Teams

4. RESPONSIBILITIES

ISLHD Cashiers will:

- Prepare a valid ISLHD receipt for the payer when monies are received
- Record all monies collected in either the FMIS or if not available on a manual worksheet and data entered in to the FMIS when it becomes available
- Reconcile all monies collected and cash floats where appropriate
- Store all monies collected in a safe at the end of each working day
- Bank all monies collected within appropriate time frames
- Ensure all documentation is appropriately stored and accessible

ISLHD staff who are not Cashiers but are required to collect payments where there is no Till will:

- Prepare a valid ISLHD receipt for the payer when monies are received
- Record all monies collected and relevant information on a manual worksheet
- Reconcile all monies collected and cash floats where appropriate
- Store all monies collected in a locked tin, locked drawer and locked office at the end of each working day / shift until the Cashier is next available
- Transport all monies collected to the Cashier when the Cashier is next available
- Ensure all documentation is appropriately stored and accessible

ISLHD staff who are not Cashiers but are required to collect payments where there is a Till will:

- Prepare a valid ISLHD receipt for the payer when monies are received
- Reconcile all monies collected and cash floats where appropriate
- Store all monies collected in a locked tin, locked drawer and locked office at the end of each working day / shift until the Cashier is next available
- Transport all monies collected to the Cashier when the Cashier is next available
- Ensure all documentation is appropriately stored and accessible

ISLHD Supervisors of ISLHD Staff members collecting monies will:

- Ensure that ISLHD staff members collecting monies are trained and aware of the appropriate policies and procedures
- Make resources available so two staff members at the end of the working day or shift count the monies collected and cash float
- Provide the appropriate facilities required to store monies
- Provide the appropriate training/access for ISLHD staff members collecting monies to appropriately store documentation
- Ensure ISLHD policies and procedures are followed
- Ensure access records and registers are properly filled in and used.

The ISLHD Revenue team should:

- Provide training to Cashiers for collection of monies for patient billing fees
- Maintain manuals for PBRC.

The Manager of the department where monies are collected should:

- Ensure that each ISLHD staff member required to collect monies is properly trained and aware of the ISLHD policy / procedure
- Ensure the appropriate tools have been provided for the collection, storage and transport of monies
- The Manager will ensure that there are appropriate numbers of trained staff within the department to cover leave.
- Where an Access Record is kept for the safe, the Manager will ensure the record is updated, saved and stored as per the policy.

Director of Nursing / Operations Managers will:

- Ensure registers are properly filled in, kept up to date and stored appropriately
- Regularly conduct a review of Collection Points with a view to rationalisation to one Collection Point.

General Managers NIHG, SIHG, SHG

- Ensure this policy is available to all ISLHD Staff Members
- Ensure registers are properly filled in, kept up to date and stored appropriately
- Ensure regular reviews of Collection Points are conducted.

Accounts Receivable Financial Accountant

- Provide training to all Cashiers and ISLHD staff required to collect payments
- Ensure all policies, procedures and Oracle R12 manuals are up to date
- Liaise with Bank to ensure ISLHD has appropriate numbers of bank deposit books for all ISLHD staff members required to deposit monies.
- Provide advice when requested.

ISLHD NIHG, SIHG, SHG, ICMHIP and Corporate & District Finance Teams will:

- Maintain the Accountable Books Register
- Ensure the site has a supply of valid ISLHD Receipt Books
- Conduct spot audits annually on the Central Cash Depositing Facility.

5. PROCEDURE

Collection of Monies

The collection of monies is restricted to the Central Cash Depositing Facility and identified Collection Points throughout ISLHD. ISLHD staff members assigned the responsibility of working in these areas are to follow the principles contained within this policy.

Collection of Donations

An ISLHD staff member – who is not the Cashier or does not work in an identified Collection Point – who collects a donation, is where possible to accompany the donor to the nearest Central Cash Depositing Facility where the Cashier will collect the required information and provide a valid ISLHD receipt.

If this is not possible, the ISLHD staff member is to access the [ISLHD Donation Form](#) and ask the donor to fill in the form. This is to be kept with the donation.

If the donation is in the form of cash, the donor is to be directed to the Cashier as the ISLHD staff member does not have the resources to securely store cash.

If the donation is in the form of a cheque / money order, the ISLHD staff member is to accept the cheque and enter it in to a Cheque Register. The Cheque Register is to contain the following information:

- Date cheque received
- ISLHD Staff member receiving cheque – initials

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- Cheque number
- Individual / Organisation paying
- Description of payment
- Amount of cheque
- Name of ISLHD staff member cheque is handed to (Cashier)
- Initials of ISLHD staff member cheque is handed to
- Date cheque handed over

If the cheque / money order cannot be transported to the Cashier in the same shift as the cheque / money order being received, it must be stored with the ISLHD Donation Form and the Cheque Register as per the 'Storage of Monies – Cheques from Donations' section of this policy.

If the donor would like to make a credit card payment, the donor is to be directed to the Cashier, ISLHD's Finance Department or they can complete the ISLHD Donation Form and return the form to ISLHD as per the instructions on the form.

Receipts and Receipting

A valid ISLHD receipt must be issued for all monies received. If the monies are received by a Cashier, the receipt must be in electronic form out of the appropriate FMIS. In the case of the FMIS not being available, the receipt may be handwritten from a valid ISLHD Receipt Book. The receipt must be data entered in to the appropriate FMIS when it is available.

For all Collection Points that are not in the Cashier Office, a handwritten receipt from a valid ISLHD Receipt Book is to be used.

The valid ISLHD handwritten receipt must:

- Clearly identify the individual / organisation making the payment
- Note the Debtor for whom payment is being made if the payment is being made on behalf of another individual / organisation
- Note the form in which the payment is received
- Note the invoice number if the payment is in relation to an invoice
- Correctly identify the GST component
- Note the date on which the payment has been received
- Note the name and location of the ISLHD staff member issuing the receipt

Spoiled receipts should be cancelled by writing across the receipt the word 'Cancelled' and retained in the valid ISLHD Receipt Book.

The valid ISLHD Receipt Book can be obtained from the holder of the Accountable Books Register.

For Collection Points that operate a cash till, the cash till must be set up to provide a valid ISLHD receipt as follows:

- Clearly identify Illawarra Shoalhaven Local Health District name and ABN
- Correctly identify the GST component
- Note the date on which the payment has been received
- Note the location of the ISLHD Department issuing the receipt
- Provide a receipt number particular to the transaction

Accountable Books Register

The maintaining of the Accountable Books Register and Accountable Books and Documents is the responsibility of the Finance Team on site. This involves the secure storage of the Accountable Books Register and accountable books and documents. The accountable books and documents are to be stored in a locked cupboard with the Accountable Books Register.

The key for the cupboard is to be stored in a place not easily accessible by visitors to the office. If the Finance Team is not available a responsible staff member - not the staff member requiring the accountable book / document - is to be advised of the location of the secure cupboard and process for filling in the Accountable Books Register. If there is no Accountant from the Finance Team on site the Accountable Books Register is to be kept in the Director of Nursing or Operations Manager's office. If the collection point is not on a hospital site, the ISLHD staff members can access the Accountable Books Register at the nearest hospital site.

The responsible person, whether it be the Finance Team, or Director of Nursing or Operations Manager is to maintain an appropriate number of accountable books for use by the site. The valid ISLHD Receipt Book is a stock item available from STREAM – item number NHSIS0446.

When received, the receipt books must be entered in to an Accountable Books Register which is used to record the receipt and distribution of all accountable documents held by the hospital including valid ISLHD Receipt Books.

Each Accountable Books Register must contain the following information:

- All accountable books and documents including valid ISLHD Receipts Books, are to be recorded in the register when delivered

- Distribution of valid ISLHD Receipt Books to be recorded with the date handed out, name of ISLHD staff member collecting receipt book, ISLHD staff member employee number and the ISLHD department requiring the receipt book.
- Completed valid ISLHD Receipts Books to be returned and the date noted in the register.
- Incomplete valid ISLHD Receipt Books that are no longer being used are to be returned and the date noted in the register.

Collections points

As per *PD2005_054 ICAC Report: Cash Handling in Public Hospitals*, each hospital should periodically review its Collection Points with a view to rationalisation. Review should occur every 2 years. The preferred option is the receipt of all monies be limited to the cashier's office as the Central Cash Depositing Facility at each site. It is recognised the cashier's office is not always open when payments are being made, in this instance an ISLHD department will be set up as a Collection point.

Each Hospital site must maintain a **Cash Handling Location Register**. This will identify the location of all Collection Points within the hospital site. Collection Points include any ISLHD department where monies are collected, including ISLHD owned vending machines, public phones or coin operated machines. The Register must be kept by the Director of Nursing / Operations Managers of ISLHD for each Hospital site and saved in HPE Content Manager as noted in the document section of this policy. If the Collection Point is not located on hospital grounds, the Collection Point will be recorded on the Register of the nearest Hospital site. For Collection Points not located on hospital grounds, the Central Cash Depositing Facility is in the nearest Hospital.

Collection of Monies at a Collection Point – not the Central Cash Depositing Facility – eg 'After hours collection at Accident and Emergency'

- Monies collected by a department which is not the Central Cash Depositing Facility will be required to record all monies collected including the following:
 - Date of payment
 - Name of person / organisation making payment
 - Reason for payment (eg type of service, donation)
 - Receipt number – note a valid ISLHD receipt must be offered to anyone making a payment to ISLHD
 - Method of payment
 - Amount paid

- At the end of the shift, two ISLHD staff members must reconcile the monies collected against the receipts, cash register report or report out of an EFTPOS machine, whichever is applicable.
- Reconciliation paperwork is to be signed by the two ISLHD staff members and stored in a secure cupboard with the device (in the case of a cash till drawer or EFTPOS machine).
- The monies are to be stored as per the 'Storage of Monies' section noted in this policy before transport by two ISLHD staff members to the Central Cash Depositing Facility as soon as possible once the Central Cash Depositing Facility is available.

Collection of Monies from a coin operated machine – eg Public Phones

When ISLHD staff members are collecting monies from a coin operated machine, the following functions are to be followed;

- Machines where possible are to have two key access
- Two or more ISLHD staff members are to clear the machine
- The monies are to be transported by the ISLHD staff members to a secure office where the monies can be counted without interruption. A secure office would be one that can be locked and is not easily accessible by visitors. Note a reception desk or tea room is not a secure office.
- Amounts collected and receipted from coin machines are to be reconciled against accounts, meter readings or stock records. A log of the reconciliation is to be maintained.
- The log is to contain the following information;
 - the date of collection
 - the amount collected – signed by the two ISLHD staff members who performed the count
 - the accounts, meter readings or stock records as supporting documentation.
- A supervisor is to check the log monthly and sign to indicate the reconciliations balance against the supporting documentation.
- Any variance is to be investigated and a note added to the supporting documentation declaring the result of the investigation and signed by the supervisor.
- The log and supporting documentation are to be stored in a locked cupboard / drawer in the office of the Department Manager or Head of Department.
- Where there are no accounts, meter readings or stock records to reconcile against, a record of monies collected from the machine must be kept.
- The record is to contain the following information;

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- date of collection
- the amount collected – signed by the two ISLHD staff members who performed the count.
- The record and supporting documentation are to be stored in a locked cupboard / drawer in the office of the Department Manager or Head of Department.
- The monies are to be stored as per the 'Storage of Monies' section noted in this policy before transport by two ISLHD staff members to the Central Cash Depositing Facility.
- Any variance between the amount collected and the amount delivered to the Cashier is to be investigated and a note added to the supporting documentation declaring the result of the investigation and signed by the supervisor.

Transport of Monies to the Central Cash Depositing Facility

- After the Collection Point has reconciled the monies collected and the appropriate logs or records have been completed, the monies must be placed in a Transport Bag.
- Two ISLHD staff members are to deliver the bag to the nearest Central Cash Depositing Facility.
- The ISLHD staff members must wait while the Cashier counts the monies in their presence and hands them a valid ISLHD receipt.
- The receipt is to be returned to the original collection point and stored with the reconciling paperwork and logs or records.
- ISLHD staff members are to vary their route where possible.

This process must be discussed with the Cashier and a time to deliver the monies is to be agreed upon. Add hoc deliveries are not appropriate as the Cashier may not have the resources / time available to count the monies. Monies must not be left and counted at a later time with the receipt being delivered to the department later. The monies must be counted at the time the ISLHD staff members deliver the monies. If the Cashier is not available, the staff members will have to return at an agreed time.

Transport of Monies by Clinicians attending ISLHD Clients in their home

ISLHD Clinicians who attend to ISLHD clients in the client home are sometimes required to transport monies handed to them by the client. The ISLHD Clinician is to carry a secure transport bag and a valid ISLHD receipt book. The ISLHD Clinician is to fill in a receipt and hand it to the client. The ISLHD receipt book and money received is to be

transported to the Central Cash Depositing Facility as soon as is possible. It is expected this will be the same day the money is received.

Reconciliation of Monies collected by Central Cash Depositing Facility

- All monies received are to be reconciled each day against the total of receipts, reports from the EFTPOS and the reports from the appropriate FMIS.
- The reconciliation is to be performed by two ISLHD staff members.
- The reconciliation paperwork is to be printed, signed by the two ISLHD staff members, saved and stored in HPE Content Manager with the supporting documentation eg, receipts and FMIS reports.
- Each Cashier has a HPE Content Manager container for their site, please see the 'Storage and Retention of Documentation' section of this policy.

Banking Deposit Book

Banking Deposit books to be supplied by the bank. Advice on how to order can be sought from the Accounts Receivable Financial Accountant.

Banking Monies collected

Note the banking of monies collected, is only performed by the Central Cash Depositing Facility as follows:

- Once reconciled, the monies collected are to be placed in a Banking Money bag with a deposit slip from the appropriate Banking Deposit Book.
- The Banking Money Bag is to be sealed.
- The Banking Money Bag is to be stored in a safe for collection by the security company for transportation to the bank.
- The Banking Money Bag details are to be entered on to the register provided by the security company.
- As per *PD2005_054 ICAC Report: Cash Handling in Public Hospitals*, cash is to be banked at least weekly and more frequently if monies received total \$400 or more.

The table below identifies the minimum requirements for each hospital site:

| Hospital Cashier | Banking Frequency |
|------------------|-------------------|
| Coledale | Weekly |
| Bulli | Weekly |
| Wollongong | Daily |
| Port Kembla | 3 days a week |
| Shellharbour | 3 days a week |
| David Berry | 2 days a week |
| Shoalhaven | 3 days a week |
| Milton/Ulladulla | Weekly |

This table to be reviewed by the AR Financial Accountant every 3 years.

All monies are to be deposited to the credit of the following appropriate bank accounts:

- Patient Billing – ISLHD
- Revenue Account
- Oracle R12 – ISLHD General Fund Account
- NSW Pathology – NSWHP General Fund Account

Reconciliation of Cash Float

A Cash Float will only be held by the Central Cash Depositing Facility or by an identified Collection Point required to dispense change to payers.

The Cash Float is the cash placed in to the drawer at the beginning of the day to allow change to be given to payers. Note the Cash Float is not petty cash and as such should be kept separate from any drawer containing petty cash funds.

The Cash Float is to be reconciled separately from the monies collected. It is to be reconciled by two ISLHD staff members. The reconciliation must be done at the end of each day the cash float is used, or at a minimum weekly if the float has not been used within a week.

The reconciliation paperwork is to be printed, signed by the two ISLHD staff members performing the reconciliation and stored. The Central Cash Depositing Facility is to save the reconciliation paperwork in the HPE Content Manager container for their site, please see the 'Storage and Retention of Documentation' section of this policy. A Collection point is to store the paperwork in a secure cupboard.

The Cash Float will be required to be balanced and certified at 31 March and 30 June each year. Instructions will be sent from the ISLHD Finance Internal Reporting team before the due date with instructions.

Storage of Monies

Appropriate storage facilities must be made available within the department for the secure storing of monies collected.

Central Cash Depositing Facilities will store monies in a safe. Where possible the safe shall be located in the Cashier's office and:

- The Cashier, will be responsible for processing and accessing stored cash.
- The Cashier should not be in an openly accessible position.
- The safe as a minimum should have a single lock with the key being the responsibility of the Cashier
- Where the safe is operated by a keypad lock, the combination is the responsibility of the Cashier.

Where the safe is in a separate office to the Cashier's office, the following must occur:

- The office designated must be the Director of Nursing / Operations Manager's office
- The office must be able to be locked and not easily accessible by the public.
- One officer will be responsible for accessing stored cash and must be appointed by the Director of Nursing / Operations Manager
- The safe as a minimum should have a single lock with the key being the responsibility of the officer
- Where the safe is operated by a keypad lock, the combination is the responsibility of the officer.

A second ISLHD Staff Member must be identified as responsible for the safe key or combination to the keypad lock. While the preferred option is only two ISLHD Staff Members be responsible officers, a maximum of three ISLHD Staff Members can be identified.

If the safe is locked by a key, the key is to be noted on the hospital's **Register of Keys**. The Register must be kept by the Director of Nursing / Operations Managers of ISLHD for each Hospital site and saved in HPE Content Manager in the format noted in the document section of this policy.

Where the monies are stored at a Collection Point that is not the Cashier's office, the following must occur:

- The Manager for the department must ensure monies collected are stored in a locked cash tin, in a locked drawer.
- The drawer should not be in an openly accessible position.
- The monies should be stored in the locked drawer in a locked office.
- The monies should be transported in a Transport Bag by two staff members to the Cashier when the Cashier is next available.

Cheques for donations

Where the monies are stored in a department that is not the Cashier's office or an identified Collection Point, the following must occur:

- The Manager for the department must ensure monies collected are stored in a locked cash tin, in a locked drawer.
- The drawer should not be in an openly accessible position.
- The monies should be stored in the locked drawer in a locked office.
- The monies should be transported in a Transport Bag by two staff members to the Cashier when the Cashier is next available

Training

Cashiers require training in the following areas:

- PBRC – ISLHD Revenue team
- Oracle R12 – AR Financial Accountant
- Cash Handling Procedures – AR Financial Accountant

Each Cashier must be trained by the appropriate person/team as noted above before given access to the FMIS' and placed in the position of Cashier.

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ISLHD Staff members who are required to collect monies at a Collection Point other than the Cashier's office or who are collecting cash on a regular basis are to be trained by AR Financial Accountant.

Storage and Retention of Documentation

Supporting documentation for all receipt batches in either FMIS including receipts and reports to be saved and stored in to the appropriate HPE Content Manager container for your hospital site. See table below:

| Site | Container | Name |
|--------------|-----------|---|
| Finance | IS/2012 | Financial Management – Accounting – Banking – Cashiering – Finance Department |
| Wollongong | IS/2201 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Wollongong Hospital – Cashier |
| Port Kembla | IS/1951 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Port Kembla Hospital – Cashier |
| Shoalhaven | IS/2202 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Shoalhaven Hospital – Cashier |
| Shellharbour | IS/2204 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Shellharbour Hospital - Cashier |
| Milton | IS/2205 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Milton Ulladulla Hospital - Cashier |
| Bulli | IS/2206 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Bulli Hospital - Cashier |
| Coledale | IS/2207 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - Coledale Hospital - Cashier |
| David Berry | IS/2208 | FINANCIAL MANAGEMENT - ACCOUNTING - Banking - David Berry Hospital - Cashier |

Retention Periods:

- Retention period – 7 years after end of financial year in which transaction was completed, then destroy as per *The General Retention and Disposal Authority (GA28) 7.1.1*.
- Reconciliation documentation for Monies collected at a collection point which is not the Central Cash Depositing point to be stored in a secure cupboard with the device (in the case of a cash till drawer or EFTPOS machine).

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- Retention period – 7 years after end of financial year in which transaction was completed, then destroy as per *The General Retention and Disposal Authority (GA28) 7.1.1.*
- Reconciliation documentation for Monies collected at a collection point which is not the Central Cash Depositing point to be stored in a locked cupboard / drawer in the office of the Department Manager or Head of Department in the case of a coin operated machine.
- Retention period – 7 years after end of financial year in which transaction was completed, then destroy as per *The General Retention and Disposal Authority (GA28) 7.1.1.*
- Reconciliation documentation for Cash Floats held by the Central Cash Depositing Facility to be saved in HPE Content Manager in to the appropriate container for your hospital site. See table above.
- Retention period – 2 years after end of financial year in which record was completed, then destroy as per *The General Retention and Disposal Authority (GA28) 7.1.6.*
- Reconciliation documentation for Cash Floats held by Cash Collection points other than the Cashier be stored in a secure cupboard with the device (in the case of a cash till drawer or EFTPOS machine).
- Retention period – 2 years after end of financial year in which record was completed, then destroy as per *The General Retention and Disposal Authority (GA28) 7.1.6.*
- Key Register to be saved in HPE Content Manager in to the appropriate container for your hospital site. See table above.
- Retention period – Retain until superseded, then destroy as per *The General Retention and Disposal Authority (GA28) 5.19.2.*
- Accountable Books Register to be stored in a locked cupboard with the accountable books not easily accessible by visitors to the office.
- Retention period – 7 years after last item has been disposed of, then destroy as per *The General Retention and Disposal Authority (GA28) 7.5.1.*
- Cash Collection Points Register is to be saved in HPE Content Manager in to the appropriate container for your hospital site. See table above.
- Retention period – 7 years after last item has been disposed of, then destroy as per *The General Retention and Disposal Authority (GA28) 7.5.1.*

Discrepancies due to Errors / Suspected Fraudulent activity

If a discrepancy is discovered when reconciling monies collected or cash floats, the ISLHD staff member/s who finds the discrepancy should report it to their Manager. A reconciliation should be performed by the Manager on all cash drawers in the office to determine if the discrepancy can be resolved. If the matter is not resolved, the officer is to report the discrepancy to the ISLHD Finance Department who will liaise with the bank to confirm if there is a discrepancy in the deposit banked.

If the discrepancy cannot be resolved and the amount is above \$100.00, the matter along with the supporting documentation for the day is to be reported to the Director of Nursing / Operating Manager for the hospital site in the form of a brief. The Director of Nursing / Operations Manager is to conduct a review and determine if the discrepancy is due to an error or is suspected theft or fraudulent activity. Suspected theft or fraudulent activity is to be reported to ISLHD Internal Audit and the NSW Police.

If the discrepancy cannot be resolved and the amount is less than \$100.00, the matter along with the supporting documentation for the day is to be sent to the ISLHD Finance Department for advice.

6. DEFINITIONS

- **Accountable Books Register**
Register kept by each Hospital site demonstrating the movement of accountable books, for example valid ISLHD receipt books
- **Banking Deposit Book**
Deposit book supplied by the bank identifying the amount and type of monies deposited in to the bank account
- **Banking Money Bag**
Bag provided by the bank for transport of monies collected to the bank for depositing
- **Cash Float –**
Cash put in to the drawer at the beginning of the day to allow change to be given to payer
- **Cash Handling Location Register**
Register identifying each department within ISLHD that is a collection point
- **Central Cash Depositing Facility**
This is the Cashier Office within each Hospital site
- **Collection Point**

ISLHD department where ISLHD staff members are required to collect monies paid to ISLHD or where a coin operated machine is located, for example ISLHD owned vending machines and public phones

- **FMIS**
Financial Management Information System
 - PBRC for Patient Billing fees
 - Stafflink (Oracle R12) for sundry debtor invoice payments and miscellaneous payments
- **ICMHIIP**
Integrated Care, Mental Health, Planning Information and Performance
- **ISLHD Staff who are not Cashiers**
This refers to ISLHD staff members where a collection point for monies has been set up that is not the Cashier's office.
- **Key Register**
Register containing information on the keys for the safe
- **Monies**
Any payment to ISLHD collected in any form, ie cash, cheque, money order, credit card or EFTPOS transaction
- **NIHG**
Northern Illawarra Hospital Group
- **Payer**
Individual / organisation making payment to ISLHD
- **SHG**
Southern Hospital Group
- **SIHG**
Southern Illawarra Hospital Group
- **Till**
Electronic device or cash register designed to record and hold cash
- **Transport Bag**
Bag with suitable security for securely holding cash, cheques/money orders and paperwork for transport from a Collection Point to the Central Cash Depositing Facility. Contact the Accounts Receivable Financial Accountant for advice.
- **Valid ISLHD receipt**
A valid ISLHD receipt is one that complies with Australian Taxation Office (ATO) legislation. Receipts produced by either PBRC or Oracle R12 are valid ISLHD receipts. Valid ISLHD receipt books for handwriting receipts can be obtained from the holder of the Accountable Books Register

7. DOCUMENTATION

- [ISLHD CORP F 138 - Accountable Books Register](#)
- [ISLHD CORP F 139 - Cash Handling Locations Register](#)
- [ISLHD CORP F 141 - Safe Key Register](#)
- [ISLHD CORP F 101 - Donation Form](#)
- [ISLHD CORP F 140 - Cheque Register](#)
- [ISLHD CORP F 180 - Cash Collections from Coin Operated Machines Register](#)
- [ISLHD CORP F 179 - Cash Handling Audit Tool](#)

8. AUDIT

None required.

9. REFERENCES

- Accounting Manual for Public Health Organisations – Author NSW MOH
- Accounts and Audit Determination for Public Health Organisations (January 2005) – Author NSW MOH
- ICAC Report: Cash Handling in Public Hospitals – PD 2005_054 – Author NSW MOH
- The General Disposal Authority (GA28) – Administrative Records – Author NSW Government State Records

10. REVISION & APPROVAL HISTORY

| Date | Revision No. | Author and Approval |
|---------------|--------------|--|
| August 2018 | 0 | Accounting Services |
| December 2018 | 0 | Approved by Executive Director Finance, Workforce, Corporate and Strategic Improvement |
| April 2019 | 0 | ISLHD Corporate Policy Recommendation Committee |
| July 2019 | 0 | Approved to Publish - Director Financial Operations for Executive Director Finance |