

7. Money Handling Guidelines

In order to ensure an audit trail for the club accounts, it is important that we maintain an accurate record of all income and expenditure. Whilst it is recognised that it is not always possible to follow these guidelines strictly, volunteers handling cash on behalf of the club should endeavour to adhere to the following principals.

- Where possible, cash should be counted with two people present.
- The attached cash count sheet should be used to document:
 - Names of people collecting and counting
 - Date and event for which the cash is collected and counted
 - Cash breakdown of coins, notes, cheques
 - Two signature lines for people signing cash
- When cash bags are handled, it should be counted by two people and both people should sign the cash count sheet acknowledging that the recorded amount of cash was collected.
- If cash is handed off to another person, the person accepting the cash should ideally count the cash before accepting it and keep the signed copy of the cash record with the cash until banked.
- Once banked, the cash sheets should be passed to the Treasurer as documentary evidence for the independent reviewer.
- Bank deposit slips should match the cash sheets.
- Records should be kept on all cash handling deposits.

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