



Handling money with integrity

If you handle money as part of your role as a public sector employee, you have additional responsibilities and legal requirements.

Obligations regarding handling money

There are various roles within the public sector that require handling of money. Public sector organisations are obliged to handle all payments appropriately and ethically.

Your organisation will have a finance manual (it may be called something different) that sets out the policies and procedures relating to the collection, processing and banking of your organisation's revenue. These will include procedures for ensuring that all money collected is reconciled and banked each day.

If your role includes handling money, the finance manual forms part of your employment framework and you are required to understand and comply with its contents.

Handling money safely

Your responsibilities around the handling of money include ensuring that you follow safety and security procedures. These are in place to minimise risk of theft and robbery, and to protect employees.

While private sector enterprises are more likely to be targeted than public organisations, opportunities to steal cash exist across the public sector. For example, many schools, hospitals and health services conduct cash-based fundraising activities or operate cash-based services such as cafeterias.

Misuse of public money

Cash and other portable physical assets can be attractive targets for dishonest employees. Cash-based transactions present a greater risk of misappropriation due to the difficulty of tracking cash transactions compared with electronic transactions.

Increased risk is associated with working remotely where there is less oversight. The lack of visible supervision and surveillance can mean that some employees will have the time and freedom to see what they can get away with. These behaviours may then escalate as boundaries are pushed and conduct is not detected or managed.

Examples of misconduct associated with handling money include theft or fraud, transfer of funds to personal accounts, petty cash or account skimming, invoice redirection or the use of dummy invoicing.



CASE STUDY

For more than three years, a Tasmanian Council worker stole more than \$10,000 of ratepayers' money to fund their significant gambling habit.

The employee had worked as a part time administration officer at one of the Council's regional offices. Their role included cashier duties, which provided the opportunity to steal money on 13 occasions.

On one occasion, a ratepayer paid \$2000 for their rates in \$100 notes. The employee told the ratepayer there had been issues with the Council's printer and, as they could not issue a receipt, wrote them a note with the outstanding amount. The cash was then transferred into the employee's own account.

Most of the ratepayers the employee stole from were aged 60-80 years old. The cash was used to gamble through accounts with Sportsbet and TAB, and the employee would pay the cash back to Council in instalments. A ratepayer complaint prompted Council to initiate an investigation, and the person's employment was terminated shortly thereafter.

In 2020, the person pleaded guilty to 23 counts of stealing and was subsequently sentenced to a six-month home detention period, and a two-year supervision order.

Extracted from ABC News [report](#)¹

Seek guidance

If you're unsure about any aspect of handling money, talk to your manager.

¹ <https://www.abc.net.au/news/2021-02-03/stacey-maree-watkins-avoid-jail-for-tas-council-theft/13117878>



The Commission can help

We are available to provide support and assistance with identifying, reporting, investigating, managing and preventing misconduct: prevention@integrity.tas.gov.au or 1300 720 289.

For more Misconduct Prevention resources go to www.integrity.tas.gov.au/resources