



# CLIENT ASSET MANAGEMENT POLICY

## Department of Human Services (DHS) – Accommodation Services

### Summary

This policy is in place to ensure compliance with the requirements under Treasurer’s Instruction 2 Financial Management relating to Accommodation Services client monies and to establish safeguards for the management of assets for people the Department supports including cash located within Accommodation Services properties.

Table 1: Document Details

Policy Number	<b>POL-FIN-001-2013</b>
Applies to	<b>DHS Accommodation Services staff DHS Finance and Business Services staff</b>
Issued by	<b>DHS Accommodation Services</b>
Delegated Authority	<b>Joe Young, Executive Director, Disability Services</b>
Policy Custodian	<b>Muriel Kirkby, Director, Accommodation Services</b>
Content author (position & phone no)	<b>Mark Perry, Assistant Director, Accommodation Services</b>
Implementation Date	<b>May 2013</b>
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Confidentiality	<b>OFFICIAL</b>
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Table 2 – Revision Record

Date	Version	Revision description
May 2013	1.0	Original Policy introduced.
May 2016	3.0	Full review of Policy undertaken.
April 2021	4.0	Policy updated to reflect changes in business names, functional responsibilities and updated processes.
October 2021	5.0	Policy updated to reflect NDIS Practice Standards and Quality Indicators Rules 2018

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## 1. Policy Title

DHS Client Asset Management Policy.

## 2. Purpose

This policy is in place to ensure compliance with requirements under Treasurer's Instruction 2 Financial Management relating to the personal money of people with disability supported by the Department of Human Services (DHS) and to establish safeguards for the management of their assets including cash located within Accommodation Services properties. The policy has four primary aims:

- To reduce the risk of assets owned by people we support being used inappropriately
- To identify opportunities for operational efficiencies
- To support an 'ordinary life' for people with disability supported by DHS by being responsive to trends in financial management including the movement towards a cashless society.
- To ensure alignment with the NDIS requirements and Practice Standards (Standards), which set out the outcomes and practices for the management of participant's money and property.

## 3. Context

The purpose of this policy is to establish a best practice approach to the care and custody of supported person's assets including personal money, which ensures protection for the individual through compliance with consistent financial management procedures and the NDIS requirements outlined in the Standards.

The Standards require participant money and property to be secure and each individual to be able to use their own money and property as they determine. To achieve this outcome, the Standards outline the following indicators should be demonstrated:

- Where the provider has access to a participant's money or other property, processes to ensure that it is managed, protected and accounted for are developed, applied, reviewed and communicated. Participants' money or other property is only used with the consent of the participant and for the purposes intended by the participant.
- If required, each participant is supported to access and spend their own money as the participant determines.
- Participants are not given financial advice or information other than that which would reasonably be required under the participant's plan.

This policy assists Accommodation Services business units by ensuring that they have effective controls over the maintenance and processing of cash transactions to minimise the risk of unauthorised expenditures and loss of monies.

The cash held on-site function requires safeguards and control measures to ensure that a supported person's income and expenditure is managed appropriately, and that due diligence and accountability is undertaken for all cash transactions.

## 4. Scope

Included:

This policy applies to all employees within the Accommodation Services business and the Financial and Business Services division.

Excluded:

This policy does not apply to other business and divisions within the Department of Human Services.

## 5. Policy Detail

### 5.1 Financial Controls

#### 5.1.1 Cash and Bank Account Security

A custodian must be appointed to manage financial transactions. This person will be responsible for accessing the cash safe.

All cash must be held securely at all times. Cash is only to be removed from the safe for immediate spending and must not be held by staff outside of the current shift working hours. Employees must ensure that the amount of cash held at the location is kept to a minimum and that electronic transactions from Client Trust accounts to vendors are used whenever possible.

Cash held on-site for individuals should not exceed \$150. If the amount held for individuals regularly exceeds \$150, a dispensation can be obtained from the Area Manager to approve an increased limit for a specific supported person. Dispensations must be reviewed annually. Cash in excess of \$150 must be transferred to the DHS Client Trust team or the supported person's appointed administrator.

Cash held on-site for joint household expenses must not exceed \$1,000. In exceptional circumstances where the limit is expected / required to exceed the threshold, there is an expectation that the excess funds are not maintained for long periods (e.g. more than two weeks). Staff are to monitor funds weekly and return any excess funds to the appropriate account.

Where an employee is required to facilitate a supported person's access to their bank account, employees must not have knowledge of, or utilise, a supported person's personal identification number (PIN), which includes entering a PIN on behalf of a supported person.

Supported persons are required to provide / arrange for monthly bank statements for the Authorised Officer to review the balance. The total sum of money to be held in a supported person's personal bank account should not exceed \$1,000. If individuals regularly exceed \$1,000, a dispensation can be

obtained from the Area Manager to approve an increased limit for a specific person. Dispensations are to be reviewed annually. Excess funds must be transferred to the DHS Client Trust team or the supported person's appointed administrator.

### **5.1.2 Employee Training**

Training for Authorised Officers and direct support workers in basic financial management is available through the Accommodation Services Training Unit.

### **5.1.3 Records Management**

All financial records of the supported people, that are managed by Accommodation Services, shall be retained as prescribed by legislation and / or DHS Records Management Disposal Schedule(s). All financial records must be stored with the supported person's personal record and archived accordingly.

All records are official documents and need to be sentenced by a qualified sentencing officer.

### **5.1.4 Missing Funds and Documentation**

All employees involved in the handling of money must ensure that funds are kept secure at all times.

All loss or theft of money must be reported immediately to the Authorised Officer for appropriate action to be taken.

In the event that money (value of \$5 and greater) / assets / financial documentation is lost or stolen from an individual's or joint household funds, and documents have been checked for any calculation errors then employees must promptly report the incident via the MySafety incident reporting system; complete a Client Reimbursement form (Other than Home Leave) signed by the Area Manager and forward it to the DHS Client Trust team to process.

Incidents such as these reported on MySafety will be reviewed by the DHS Incident Management Unit who will make a determination as whether to investigate further or refer to the Area Manager for local investigation.

### **5.1.5 Loyalty Card / Credit Card / Debit Card**

Employees must not use their own personal loyalty card schemes (e.g. FlyBuys, Everyday Rewards) when making purchases on behalf of a supported person.

The use of an employee's personal credit / debit cards for supported person-related purchases is regarded as a breach of the 'Code of Ethics for the South Australian Public Sector' where employees pay for a supported person's purchases with the potential to accrue personal reward points.

A supported person's money must not be used for employee expenses (e.g. meals, snacks) with the exception of holidays (refer to Lifestyle and Leisure Activities for People Supported by Accommodation Services - Standard).

#### **5.1.6 Borrowing Funds**

The borrowing of funds between supported persons and employees is not permitted. The borrowing of funds between supported persons must not be facilitated by Accommodation Services and the Department accepts no risk or responsibility for conflict that may arise through these transactions.

### **5.2 Client Expense Management**

Purchases and expenditure made from the DHS Client Trust Fund must be approved by the appropriate delegate as per the Client Trust Financial Authorisation Instrument.

All expenditure must be within the supported person's personal budget and have adequate / appropriate documentation.

Money belonging to a supported person must not be borrowed by an employee. Supported person's expenditure must not be subsidised by another individual or employee.

#### **5.2.1 Cash Expenses**

All personal expenditure must be recorded in a supported person's Cash Expenditure Record and substantiation provided by a receipt or DHS voucher.

#### **5.2.2 Personal Bank Accounts**

Employees may facilitate a supported individual to withdraw money from their personal bank account. This facilitation role must only occur with the individual being present at the bank or during an EFTPOS or over the counter transaction.

Employees must not have knowledge of, or utilise, a supported person's personal identification number (PIN), which includes entering a PIN on behalf of an individual. Individuals who are unable to physically enter or remember their PIN should apply to the bank for a passbook account and provide photo identification when withdrawing funds.

#### **5.2.3 Employee Expenses**

During the course of normal daily business where an employee accompanies an individual while dining, they may take their own meal, purchase their own meal, or choose not to eat.

In the case of an employee supporting a person on an intrastate, interstate, or overseas holiday, the supported person will be required to fund their own holiday, including all costs associated with the attendance of employees (including travel, accommodation, salary, meals and other related

allowances). Refer to the Lifestyle and Leisure Activities for People Supported by Accommodation Services - Standard.

Companion Cards may be used to facilitate an employee attending an event with a supported person at no expense. Where a Companion Card is not available, approval must be sought from the Area Manager prior to the outing to reimburse any employee expenses with consideration given to the appropriate account to incur costs (e.g. Departmental or supported person).

### **5.3 Asset Management**

Assets purchased on behalf of a supported person must always be in the individual's name. Warranty certificates must be completed and the original, together with the original receipt, held in the corresponding financial folder.

The individual's consent is required to dispose of their personal items. Income from disposals must be clearly identified in the individual's Cash Expenditure Record. Under no circumstances can assets be sold or given to employees or associated persons.

Testing of electrical items must occur annually with the cost to be met by Accommodation Services.

#### **Supported Individual's Assets**

Assets belonging to a supported person form part of their estate and as such it is essential that where individuals have left a Will, their wishes as per the Executor must be followed. In circumstances where there is no Will then directions as to the disposal of assets from the following shall apply in descending order:

- Administrator / liaison person as appointed by the South Australian Civil and Administrative Tribunal (SACAT)
- Public Trustee
- Family member
- Friend.

Records must be kept as to the disposal of the assets. Area Managers must ensure that Salesforce asset registers are updated with the details of disposal, which could include the assets being taken / sold, donated to others, or left to the service.

As per the DHS Donations, Gifts and Benefits Policy, staff must not take / receive any assets belonging to people they support or have supported.

### **5.4 Reconciliations**

The Authorised Officer must undertake monthly reconciliations of all personal expenditure transactions and joint household expenditure transactions. On completion, the reconciliation must be dated and signed as verification that the reconciliation is completed.



## 5.5 Online Shopping

### 5.5.1 Grocery Shopping

Grocery shopping is a part of the normal business of everyday living in Accommodation Service houses. Each supported person's financial arrangements, according to their fee schedule, are to be considered and finances accessed accordingly.

Where a supported person is willing to and enjoys participating in grocery shopping and there is no account arrangement in place then it is acceptable for cash to be used for grocery shopping. If individuals do not participate in grocery shopping it is mandated that on-line shopping should be undertaken with the contracted vendor (as per DHS Procurement).

It is not appropriate for staff to carry out grocery shopping without the people being supported participating in the activity. The degree and way individuals participate will differ according to their preferences.

### 5.5.2 DHS Purchase Card Use for Online Purchases

Use of DHS Purchase Cards must be in line with approved processes as per the Purchase Cards and Stored Value Cards Policy (e.g. cards cannot be shared, transactions cannot be split).

Purchases for a supported person(s) using a DHS Purchase Card can only be made in the following instances:

- All other methods of payment are not available (e.g. cash, cheque or electronic funds transfer EFT)
- When individuals have existing DHS trust accounts
- Written confirmation (email) has been obtained from the DHS Client Trust team that funds are available in the individuals trust account for reimbursement
- DHS are the administrators of the trust account.

Alcohol or cigarette purchases are not permitted. In addition, where an individual's DHS trust account is used for payment of fees only, the Department cannot recoup other expenditure from the Trust account; as such the DHS Purchase Card cannot be used on behalf of the individual.

DHS Purchase Cards are issued to authorised employees as per the Purchase Cards and Stored Value Cards Policy. The purchase transaction must be made by the authorised employee only and a full reimbursement of the amount (including any costs such as booking fees, postage etc.) must be made immediately from the supported person(s) to the Department as per the DHS Purchase Cards and Stored Value Cards Policy.

## 5.6 Financial Advice for Clients

Employees must not provide financial advice or information to supported persons, other than that which would reasonably be required by the client under their NDIS plan.

Where financial advice is required by a supported person, guidance must be sought from the Area Manager and the client supported to access appropriate independent and professional financial advice.

## 5.7 Departmental Attractive Items

As per the DHS Asset Policy, each location will initiate an attractive item review of Departmental owned items annually. An Attractive Items Register will be generated through Salesforce and the relevant Accommodation Services manager will be required to review the Attractive Item Register to ensure that all movements, disposals and corrections are recorded correctly.

## 6. Risk

Non-compliance with this Policy may result in expenditure or assets not being recognised and appropriately accounted for in relevant records. This could result in a supported person's funds or assets being misappropriated or stolen.

## 7. Definitions

- **Administrator** - a person appointed by order of the South Australian Civil and Administrative Tribunal (SACAT) (formally the Guardianship Board) to make financial and legal decisions for a person with a mental incapacity.
- **Authorised Officer** – an Area Manager, Team Leader, Team Supervisor, or another appointed senior role (not a support worker) who is given the responsibility of conducting monthly reconciliations. This responsibility cannot be delegated to employees at the specific location or to a custodian. The position has financial responsibility for a supported accommodation location and its tenants.
- **Companion Card** - a card issued to people with a permanent disability who require attendant care support that allows a companion to enter participating venues and activities free of charge.
- **Custodian** - an employee at a specific location who is assigned responsibility for access to and management of the key to the cash safe, supported persons' and joint cash and personal and corporate credit cards.
- **Departmental attractive items** - non-consumable items that have a value below \$10,000 (GST exclusive) and, due to their nature, may be susceptible to theft or and be attractive for personal use or resale.
- **Employee** - includes DHS employees, and agency and contracted staff.

- **Supported person's assets** - defined as cash, bank card or bank book, furniture, soft furnishings, electrical items, disability support equipment and attractive / desirable portable items easily removed. General clothing is not generally classed as an asset unless there are special circumstances (e.g. designer-clothing), nor are disposable items such as CDs and DVDs.

## 8. Reference Documents

### 8.1 Directive documents

Client Trust Financial Authorisation Instrument

Code of Ethics for the South Australian Public Sector

Independent Commissioner Against Corruption Act 2012

Treasurer's Instruction 2 Financial Management

Treasurer's Instruction 12 Government Purchase Cards and Stored Value Cards

National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules 2018

### 8.2 Supporting documents

Client Asset Management Work Instruction

DHS Asset Policy

DHS Donations, Gifts and Benefits Policy

DHS Financial Authorisations Policy

DHS Purchase cards and Stored Value Cards Policy

Lifestyle and Leisure Activities for People Supported by Accommodation Services Standard

## 9. Aboriginal Impact Statement Declaration

The needs and interests of Aboriginal people have been considered in the development of this Policy and there is no direct or indirect impact on Aboriginal people.

## 10. Policy Approval

<b>Content Author:</b>	<b>Resource Custodian:</b>	<b>Delegated Authority:</b>
Date: October 2021	Date: October 2021	Date: October 2021
Name: Mark Perry Position: Assistant Director Accommodation Services	Name: Muriel Kirkby Position: Director Accommodation Services	Name: Joe Young Position: Executive Director Disability Services