



GIRL GUIDES
AUSTRALIA
QUEENSLAND

FINANCE

OPERATIONAL POLICIES

Girl Guides Queensland
POLICY AND PROCEDURE

Contents

1. Introduction	3
1.1 Purpose	3
1.2 Definitions.....	3
1.3 Conflicts.....	3
1.4 Our Responsibilities	3
2. Overarching Principles	5
2.1 All Monies Held in the Name of Guides Queensland.....	5
2.2 Financial Responsibility.....	6
3. Financial Controls.....	7
3.1 Budgets	7
3.2 Financial Records	9
3.3 Audits and Auditors	10
4. Financial Operations	12
4.1 Electronic Banking.....	12
4.2 Collection of Monies	13
4.3 Signatories.....	14
4.4 Reimbursements.....	15
4.5 Purchasing.....	16
4.6 Pre-Paid Visa Cards	17
4.7 Debts	18
5. Donations and Fundraising	19
5.1 Donations and Sponsorships.....	19
5.2 Raffles and Art Unions	20
5.3 Grants.....	21
6. Recess, Closure and Sale	23
6.1 Funds from Guide Groups.....	23
6.2 Proceeds of Sale.....	24
7. Fraud and Misappropriation	25
7.1 Fraud Risk Management Policy.....	25

1. Introduction

1.1 Purpose

Girl Guides Queensland recognises the key role prudent financial practices play in becoming a stronger, more efficient and sustainable organisation. With this in mind, GGQ has enacted the following Finance – Operational Policies and Procedures.

These policies refer to how money is managed in Units, Districts, Support Groups, District Management Teams, Regions, Olave Peer Groups, Trefoil Guilds or any other groups established for special projects or events.

1.2 Definitions

Where the following terms are used through these Policies and Procedures, they refer to:

- 1.2.1 'Conflicts of Interest'** can be actual, potential or perceived. Avoiding actual, potential and perceived conflicts of interest is fundamental to ensuring the highest levels of integrity and public trust. An actual conflict of interest is one where there is a real conflict between a person's public duties and their private interests. A potential conflict of interest arises where a person has private interests that could conflict with their public duties. A perceived conflict of interest can exist where a third party could form the view that a person's private interest could improperly influence the performance of their duties now or into the future.
- 1.2.2 'EFT'** means Electronic Funds Transfer.
- 1.2.3 'GGA'** means Girl Guides Australia.
- 1.2.4 'GGQ'** means Girl Guides Queensland, or Guides Queensland.
- 1.2.5 'Guides Queensland Financial Year'** runs from 1st January – 31st December each year.
- 1.2.6 'Guide Groups'** include Units, Districts, Support Groups, District Management Teams, Regions, Olave Peer Groups, Trefoil Guilds or any other group established for a special project or event.
- 1.2.7 'Realty'** includes freehold land, buildings and improvements; and buildings and improvements on leasehold land held by Guides Queensland.

1.3 Conflicts

1.3.1 Where there is a conflict between this document and the [GGQ Constitution](#), the Constitution will prevail to the extent of any inconsistency.

1.3.2 Where there is a conflict between this document and [Girl Guides Australia's Guide Lines](#), Guide Lines will prevail to the extent of any inconsistency.

1.4 Our Responsibilities

1.4.1 All monies held by Guide Groups should be treated as public money and must be accounted for accurately, honestly and efficiently.

1.4.2 All money held by Guide Groups is held for the exclusive benefit of Girl Guides Queensland, and no individual group has a right to any funds held ([Finance – Operational Policy 2.1](#)).

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

2. Overarching Principles

2.1 All Monies Held in the Name of Guides Queensland

Purpose: The purpose of this policy is to ensure all money received or held for the purpose of Girl Guiding in Queensland is provided with adequate oversight and control.

Policy: All monies received or held by Guide Groups is the property of Guides Queensland. This includes but is not restricted to; fundraising, donations, gifts, subscriptions paid and levies raised.

1. These funds are held for the exclusive benefit of Guides Queensland, and whilst Guides Queensland may allow Guide Groups to control this money, the group has no right or beneficial ownership in any funds held.
2. Any funds held for the purpose of Guiding in Queensland must be deposited to a Bank, approved Building Society or Credit Union account in the name of Girl Guides Queensland.
3. Region Managers must keep a registry of all bank accounts held within the Region. The State Executive Officer, State Commissioner or GGQ Finance and Administration Manager may request access to this registry at any time.
4. When a Guide Group opens, changes, or closes a bank account the Guide Group must minute this at a general meeting.
5. All bank accounts established or managed by Guide Groups, must comply with [GGQ's Finance – Operational Policy 4 – Financial Operations – 4.3 Signatories](#).
6. It is the responsibility of the Unit Leader or District Manager to notify the Region Manager immediately of any changes in account details.

Procedure:

1. Girl Guides Queensland requires consistency across all Guide Group accounts. All accounts must be named as set out below:
 - Girl Guides Queensland (Unit/District/Region/Support Group/Event Name); or
 - Guides Queensland (Unit/District/Region/Support Group/Event Name).
2. All bank accounts established by Guide Groups, must conform with [GGQ's Finance – Operational Policy 4 – Financial Operations](#).
3. Region Managers registry of bank accounts must include:
 - Account name
 - Account number and BSB
 - List of Signatories and contact details

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

2.2 Financial Responsibility

Purpose: The purpose of this policy is to ensure that members understand their responsibility and accountability for the financial activities of their Guide Group.

Policy: Unit Leaders, District Managers, Region Managers and Leaders in Charge are responsible for the finances of their respective Guide Groups. Whilst day to day tasks may be delegated by the Leader or Manager to another responsible adult, the Leader or Manager remains ultimately responsible.

It is the responsibility of the Leader or Manager to ensure compliance with all of GGQ's Finance – Operational Policies.

The State Commissioner, at the recommendation of the Finance Committee, has the authority to oversee and manage any account in circumstances where, but not limited to, the responsible leader or manager has failed to comply with the Finance – Operational Policies.

Procedure:

'Guide Group'	Responsibility
Units	The Unit Leader is responsible for the finances of the Unit. If there is more than 1 Unit Leader, the Unit Leaders are jointly responsible. The Unit Leader may delegate the day to day financial operations of the Unit to a Junior Leader, Unit Helper, or Prospective Leader, however the Unit Leader remains ultimately responsible.
District	The District Manager is responsible for the finances of the District. If there is no District Manager, the Region Manager is responsible for the District's finances.
Support Group / District Management Team	The District Manager is responsible for the finances of the Support Group or District Management Team. The Support Group or District Management Team may elect a Treasurer to assist with the day to day financial operations, however the District Manager remains ultimately responsible. Where there is no District Manager, the Region Manager is ultimately responsible.
Region	The Region Manager is responsible for the finances of the Region. The Region Manager may delegate this responsibility to a Region Treasurer, however the Region Manager remains ultimately responsible.
Special Project / Event Funds	The Leader in Charge or other project lead is responsible for the finances of the project. The Leader in Charge may delegate responsibility for day to day functions to another person, however the Leader in Charge remains ultimately responsible.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

3. Financial Controls

3.1 Budgets

Purpose: This policy is designed to deliver effective accounting processes to meet the needs of, and ensure the long term viability of Guide Groups.

Policy: District and Region Managers are responsible for overseeing the budget for their local areas, and ensuring that their area operates within a responsible, sustainable financial framework. With this responsibility in mind, each Region and District must produce an annual budget for the Guides Queensland Financial Year.

The budget must be flexible in responding to unforeseen events, including possible reductions in cash flow, and therefore must be regularly monitored and reviewed.

Procedure:

Preparing an Annual Budget

In September each year, the District or Region must start preparing the budget estimates for the next Guides Queensland Financial Year. This process includes:

- Considering operational costs (rates, electricity, insurance etc.);
- Estimating income (hut hire income, levies, fundraising efforts);
- Setting budgets for other costs (training, maintenance, equipment purchases).

Initial budget estimates are based on the current expenditure projections to end of year, and a 10% increase on operating expenses (electricity, rates, insurance).

The Region or District should ensure information is provided about how cost increases will be absorbed (increases to District levies or additional fundraising efforts).

If applicable, the Region Manager, District Manager or DMT/Support Group Treasurer will present the draft budget for discussion at a Region or DMT/Support Group meeting. The Region or District may accept the estimates as presented or may request variations. A report denoting reasons for decisions should be attached to the draft budget for discussion.

The Region Manager, District Manager or DMT/Support Group Treasurer will then revise the draft and present the amended draft budget at the next available meeting, usually at the end of October, but no later than the end of November. Once adopted, it becomes the official operating budget for the District or Region for the following financial year and all Region and District members must work within the financial limits stated or implied.

Monitoring and Amending a Budget

The Region Manager or District Manager, with the assistance of a Treasurer, is responsible for monitoring the organisation's expenditure, reviewing the actual and budgeted expenditures, and reporting on the progress of such expenditure.

Financial reports will be prepared each month showing the year-to-date expenditure and its variation from budget estimates, and indicating any increases or decreases in income. A detailed commentary should be attached to the report detailing reasons for variations and recommendations for corrective action, should that be required.

The Region Manager or District Manager, with the assistance of a Treasurer, will indicate what effect any variations will have on the budget projections and provide this information to the meeting. The Region Manager or District Manager, with the assistance of a Treasurer, will also report on any other financial matters that may impact the Guide Group.

Once adopted by the District or Region, the Amended Budget will become the new operating budget for the remainder of that financial year.

Related Documents:

Guide Group Budget Template – In development

Financial Report Template – In development

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

3.2 Financial Records

Purpose: The purpose of this policy is to ensure the transparency of Girl Guides Queensland's finances and prevent instances of fraud or misappropriation.

Policy: Accurate and up-to-date financial records must be maintained by all Guide Groups. These records include: Girl Guides Queensland Unit/Region/Support Group Cashbooks (including Bank Reconciliations) and QF.FI.09 Receipts and Payments Summaries. Guide Groups required to prepare a budget must maintain monthly spreadsheets monitoring their performance against their annual budget.

Items listed as sundry, miscellaneous, other or similar should not exceed 10% of the total income or expenses.

All financial records should be kept for a period of seven (7) years. Girl Guides Queensland has the right to call for the review of any financial records of Guide Groups at any time.

Procedure:

- Recording must be completed regularly using the Girl Guides Queensland Unit/Region Support Group Cashbooks, available from the Girl Guides Queensland website.
- Bank Statements must be reconciled with this Cashbook monthly. The relevant District Manager or Region Manager must check this reconciliation on a monthly basis.
- Where Girl Guides Queensland calls for the review of any financial records, these must be presented immediately.

Related Documents:

[Girl Guides Queensland Unit and District Cashbook Template](#)

[Guides Queensland Support Group Cashbook Template](#)

[Girl Guides Queensland Region Cashbook Template](#)

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

3.3 Audits and Auditors

Purpose: This policy ensures that the accounts of Girl Guides Queensland are complete and accurate; whilst preventing the misappropriation of the organisation's funds. In order to comply with regulatory requirements, Girl Guides Queensland is required to audit all accounts on an annual basis. Audit practices enable Girl Guides Queensland to fully understand the financial position of the organisation as a whole, including the funds held by Guide groups.

Policy:

The District Manager or Region Manager is responsible for the appointment of suitably qualified and impartial auditors for Guide Group accounts.

- The person or company to be appointed as an auditor for Guide group accounts must not be a signatory, or a partner or family member of a signatory, manager, leader or support group person of the account, or associated with the account.
- No member of a district should audit any accounts of their district.
- Care should be taken at all times to ensure that the auditor has no 'conflict of interest' (actual, potential, perceived or otherwise) when auditing any guide accounts.

All accounts held by Guide Groups including Investment Accounts (such as Term Deposits) must be audited, and a Receipt and Payment summary completed within 90 days of the end of the Guides Queensland Financial Year (before 31st March).

Procedure:

Appointing an Auditor

It is preferable that the auditor appointed is:

- a member of the Institute of Chartered Accountants, or CPA;
- holds a recognized tertiary qualification majoring in accounting, with an auditing component.

Where this is not possible, the appointment of someone with adequate, relevant experience or training. This is limited to:

- a person who has completed a Certificate or Diploma in Accounting; or
- a person who works in a financial position, regularly completing financial records.

The appointed auditor must not be a signatory to the account, or a family member of a signatory to the account.

Submitting Audited Financial Statements

Audited financial statements for all accounts must be forwarded to State Office no later than the 30th April following the most recent Guides Queensland Financial Year. These must be provided on the appropriate Receipts and Payment Summary form.

Related Documents:

[QF.FI.08 Receipts and Payments – Unit/District](#)

[QF.FI.10 Receipts and Payments - Support Group](#)

[QF.FI.09 Receipts and Payments - Region](#)

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4. Financial Operations

4.1 Electronic Banking

Purpose: Guides Queensland recognises the value of electronic banking for the efficient and accurate payment or receipt of funds. It is the intent of Guides Queensland to transition to electronic banking for all non-fundraising activities.

Policy: Girl Guides Queensland strongly encourages Guide Groups to enable and utilise electronic banking where possible. All accounts must be operated in accordance with [GGQ's Finance – Operational Policy – Financial Operations 4.3](#), and must not be operated by debit card or credit card. The Guide Group must not give permission for any organisation to allow direct debits from Guide Group accounts. Pre-paid debit cards are permissible ([GGQ's Finance – Operational Policy – Finance Operations 4.5](#)).

When using electronic banking, all Guide Groups must maintain compliance with the Finance Policies of Girl Guides Queensland.

Procedure:

- Guide Groups wishing to enable internet banking must apply to their bank.

Related Documents:

[GGQ Board Approval for Electronic Banking](#)

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4.2 Collection of Monies

Purpose: To reduce the risk of misappropriation or fraud associated with the handling of monies on behalf of Girl Guides Queensland.

Policy:

- Receipts must be issued for all monies received via cash or cheque
- All cash and cheques must be deposited into the Guide Group's bank account no more than two (2) business days after receipt.

Procedure:

1. Guide Groups must purchase a receipt book.
2. Any money received by cash or cheque must be receipted in this book.
3. Monies received by EFT are recorded by the bank in the statement.
4. Receipts for EFTs must be issued if requested.
5. Cash and cheques must be deposited within 2 business days of receipt.

Related Documents:

[Girl Guides Queensland Receipt Books.](#)

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4.3 Signatories

Purpose: To reduce Girl Guides Queensland's vulnerability to fraud or error, by ensuring that payments made on behalf of Girl Guides Queensland, either via cheque or EFT, are co-signed/authorised.

Policy:

1. All payments made by any Guide Group must be approved by at least two (2) signatories, who must not be related. This applies to payments made by cheque or via EFT.
2. Signatories must not authorise payments where there is a conflict of interest (actual, potential, perceived or otherwise).
3. Where payments are made by EFT, the internet banking service must be enabled to require approval from multiple users.
4. The relevant District Manager or Region Manager must be a signatory on each Guide Group account.
5. Only current and active members of the Guide Group may be listed as signatories.
6. Any change made to signatories on Guide Group accounts must be minuted at the Guide Group's general meeting.
7. The State Commissioner is a signatory and has authority over all bank accounts

Procedure: All accounts require at least two (2) signatories, however it is recommended that Unit and Support Group accounts have three to four (3-4) signatories. It is acceptable to have two (2) family members as signatories to an account, however they must never co-sign/approve a single payment.

Where a signatory leaves their position, the District or Region Manager must immediately arrange for their removal from the accounts and the collection of any financial records, books or cash they may hold.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4.4 Reimbursements

Purpose: The delivery of effective Guiding programs to members in Units, Districts and Regions requires volunteers to make purchases. This policy outlines under what circumstances expenses may be reimbursed by Guide Groups on behalf of Girl Guides Queensland, and the process for doing so.

Policy: Girl Guides Queensland, through its Guide Groups will reimburse volunteers for purchases made by them, where such expenses are:

- for Guiding purposes;
- reasonable;
- authorised;
- made with the knowledge that sufficient funds were available;
- evidenced by a receipt;
- made within the preceding 6 months, but not in the previous Guides Queensland Financial Year

Reimbursement of expenses that do not meet these criteria may be made on an ex gratia basis at the discretion of the State Commissioner, upon recommendation of the Finance Committee, in exceptional circumstances only.

Reimbursement cannot be made where it will overdraw an account.

Procedure:

- All claims for reimbursement must be accompanied by a receipt, invoice or other evidence of such expenditure. Where evidence is for any reason lacking, statutory declarations may be sought.
- When seeking reimbursement, volunteers must provide:
 - The amount of the expense.
 - The date of the expense.
 - Details of the expense (ie food for camp, badges from Guide Supplies, ropes for pioneering night).
 - Evidence of the expense (ie. a receipt).

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4.5 Purchasing

Purpose: To ensure that GGQ receives best value for money, maintains good management practices and ensures legislative compliance, transparency and probity.

Policy: Two (2) written quotes must be received for any proposed expenditure of more than \$3,000.

Procedure:

- Minimum of two written quotations are obtained. Where two quotes cannot be obtained, the reasons are to be documented.
- Quotations will include sufficient detail to ensure they cover the goods or services required.
- Reasons for passing over any lower price quotes must be documented.

Policy Owner	Finance Committee		
Board Approval Date	22/03/17	Last Revision Date	

4.6 Pre-Paid Visa Cards

Purpose: To allow Region Managers and District Managers to make payments for trainings, memberships and other expenses quickly and efficiently, whilst minimising out of pocket expenses, and claims for reimbursement. It is intended that this card will be used, along with electronic banking, to replace the use of cheques.

Policy:

- Regions, Districts and Support Groups may operate a “Load&Go Reloadable Visa Prepaid Card” available through Australia Post.
- The pre-paid Visa card is to be held in the name of the Region or District Manager.
- With approval from the Region Manager, Support Groups may operate this facility in the name of the Support Group Treasurer.
- With approval from the Region Manager, the Region may operate this facility in the name of the Region Treasurer.
- The pre-paid Visa card is to be treated as a bank account and records must be kept, as if it were a bank account, according to GGQ’s Finance – Operational Policies.
- This card must not be used for personal transactions.

Procedure:

Please see below the process for operation of the reloadable VISA Card;

1. The decision to purchase the card must be minuted at the Guide Group’s meeting.
2. Purchase is made from Australia Post (or any similar agency).
3. The user should check with Australia Post for current transaction fees.
4. Funds transfer to the card is to be made according to the GGQ Signatories Policy.
5. All payments into the account should be minuted at the Guide Group’s meeting.
6. The card is used the same as a credit card and can be used for BPAY and online payments.
7. Tax invoices or receipts, for each payment made on the card, MUST be provided and held by the treasurer for a 7-year period (this can be in electronic format).
8. All transactions can be viewed online along with current balance (as with a Bank Statement). This should be reconciled on a monthly basis.
9. Monthly statements are to be printed and held for audit purposes.
10. The Region or District Manager must immediately close the account and transfer the balance to another card if the account holder leaves their position.

Related Documents:

- [Australia Post Load&Go Reloadable Visa Prepaid Card](#)

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

4.7 Debts

Purpose: The purpose of this policy is to protect the financial viability and integrity of Girl Guides Queensland, by ensuring that members do not put the organisation into any debt.

Policy: All debts incurred by Guide Groups must be cleared expediently so as not to impair the reputation of Girl Guides Queensland.

Procedure:

- All monies owed to Girl Guides Queensland by Guide Groups must be paid by the due date.
- Where any debts remain outstanding by Units they will be referred to Districts for payment. Where Districts, Support Groups or District Management Teams have debts remaining these will be referred to Regions for payment.
- Any accounts that remain outstanding on behalf of Guide Groups will be on-billed by Girl Guides Queensland to the relevant party for payment (ie District debts will be on-charged to the Region).

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

5. Donations and Fundraising

5.1 Donations and Sponsorships

Purpose: The Board of Girl Guides Queensland acknowledges the role of donations in supporting us to deliver programs for our members. The purpose of this document is to identify Girl Guides Queensland's position on fundraising practice and to document the standards expected in raising funds from the community.

Policy: Guide groups are authorised to actively seek donations to be used for the development of Guiding in their local areas. In order for GGQ to maximise the benefits from corporate relationships, all sponsorships and partnerships between Guide Groups and other organisations must be cleared by the State Executive Officer before proceeding.

When fundraising, the organisation will adhere to the following standards:

- Fundraising activities carried out by Girl Guides Queensland must comply with all relevant laws and GGA's Guide Lines
- Any communications made to the public should be truthful and non-deceptive.
- All monies raised through fundraising activities for a specific purpose, must be used for the stated purpose.
- Any fundraising purposes must comply with the organisation's mission.
- All personal information collected by Girl Guides Queensland in the course of fundraising is confidential and cannot be disclosed to any third party without consent.
- Nobody directly or indirectly fundraising for Girl Guides Queensland shall accept commissions, bonuses or payments for fundraising activities on behalf of the organisation.
- Fundraising activities should not be undertaken if they may be detrimental to the good name or community standing of Girl Guides Queensland.
- Guide fundraising through street collections and door knocks may only take the form of Girl Guide biscuit sales. No other Guide fundraising may take the form of street collections or door knocks.
- Street Collections and door knocks must be carried out in accordance with [GGA's Guide Lines](#).
- Tax Deductible receipts are issued for any tax deductible donations made. Tax deductible donations must be over \$2 and are gifts given without any consideration or personal gain.
- For raffles and art unions see [GGQ's Finance – Operational Policy 5.2](#).

Related Documents:

[Girl Guides Queensland Receipt Books](#).

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

5.2 Raffles and Art Unions

Purpose: The purpose of this policy is to ensure that GGQ meets legislative requirements pertaining to raffles and Art Unions, whilst acknowledging the contribution such fundraisers have to improving the finances of Guide Groups.

Policy: Raffles and Art Unions may be held by Guide Groups, or Girl Guides Queensland, where such activities conform to the rules and regulations of the relevant Queensland Government Department, other applicable laws, and GGA's 'Guide Lines'. Applications for permits or licences must be made through the State Executive Officer. Prize monies, or prizes with a value over \$1,000 must be approved by the GGQ Board.

Youth Members are not permitted to sell raffle tickets in hotels or licensed premises.

All Raffles and Art Unions must comply with [GGQ's Finance – Operational – Finance Operations Policy 5.1](#).

Procedure: In order for the Board to consider applications for prizes over \$1,000, the applicant must submit, to the State Executive Officer, information regarding whether sufficient funds are available to purchase the prize, or whether the prize is a donation.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

5.3 Grants

Purpose: The purpose of this policy is to ensure that the organisation complies with grant and funding requirements, in order to protect the reputation of Girl Guides Queensland and ensure funding bodies continue to support our organisation.

Policy: All grant applications must be made on behalf of Girl Guides Queensland, with approval of the State Executive Officer. All grants through Government departments and agencies must be directed to Girl Guides Queensland in the first instance. Girl Guides Queensland will hold the grant money on behalf of the Guide Group. All grant monies must be received into GGQ's bank account and administered by State Office, unless otherwise authorised by the State Executive Officer.

All requirements of the funding body must be complied with fully, or Girl Guides Queensland will return the grant monies to the funding body.

Procedure:

1. The Guide Group should download relevant documents from the GGQ website, including the [Applying for Grants Guidelines](#).
2. The Guide Group must seek quotes for any proposed works or equipment purchases to which the grant relates ([GGQ's Finance – Operational Policy 4.5](#)).
3. The Guide Group must fully complete the relevant application form.
4. All grant applications must be sent to State Office for review 2 weeks prior to the lodgement date. If required, State Office will contact the applicant to discuss the application.
5. Once the application is approved by State Office and signed by the State Executive Officer, approval to submit will be sent to the Guide Group.
6. Guide groups will submit the grant to the organisation or agency.
7. If successful, the organisation or agency will deposit the funds into the GGQ bank account.
8. The GGQ Finance and Administration Manager will notify the Guide group that funds have been received.
9. The Guide group will engage any tradespeople and ensure they can still complete the work within the quoted amount. If any variations occur the Guide group must contact the GGQ Finance and Administration Manager.
10. The Guide group and tradesperson will agree to a payment plan, whether it be periodic or in full. The Guide group will notify the GGQ Finance and Administration Manager of the arrangement for payment.
11. The tradesperson will complete the work, or the equipment will be purchased. The tradesperson will invoice Girl Guides Queensland. The invoice will be sent directly to the GGQ Finance and Administration Manager, or will be forwarded to her/him by the Guide group. Where payment is not possible by invoice, Guide Groups must apply to the State Office for reimbursement from grant monies.
12. All records pertaining to the grant monies, including invoices and receipts must be collected and forwarded to State Office for acquittal.

Related Documents:

All associated documents for grant application are located on the GGQ website under [Grants](#).

Policy Owner	Finance Committee		
Board Approval Date	22/03/17	Last Revision Date	

6. Recess, Closure and Sale

6.1 Funds from Guide Groups

Purpose: To manage the changes that are required when Guide Groups are temporarily recessed or permanently closed.

Policy: All funds from recessed or closed Guide Groups remain the property of Girl Guides Queensland and must be managed accordingly.

Whoever has authorised control of funds for recessed or closed Guide Groups must ensure all financial obligations are met.

Procedure: The procedure varies depending on whether the Guide Groups is in recess or permanently closed.

Recess

- **Units:** If a Unit is in recess and there is probability that it will re-open, the funds and equipment should be retained in the District for the use of the District. Bank accounts must be closed while current signatories are available and funds are to be held in the District account. New accounts for units are only to be opened when the Unit is re-opened.
- **District:** If a District is in recess, the District funds and equipment should be retained and used within the Region. District Bank accounts must be closed while current signatories are available and funds are to be held in the Region account. When property is involved, the recurring debts, such as rates, insurance, electricity and lease fees will be paid by the Region.
- **Support Group/District Management Team:** When a Girl Guides Queensland Support Group or District Management Team becomes inactive, the funds for the group are retained by the District

Closed

- **Unit:** Where a Unit is closed indefinitely and girls transfer to other units, the Unit funds and equipment should be passed to those units at the discretion of the District Manager. Bank accounts are to be closed and funds distributed as needed to those units, with the balance of funds to be returned to District.
- **District:** When a District is closed the Region Manager must advise Girl Guides Queensland and work in consultation with the State Executive Officer on the clearing of the premises for sale or surrender. Bank accounts are to be closed and funds retained by the Region.
- **Support Groups** – see district procedure.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

6.2 Proceeds of Sale

Purpose: The purpose of the policy is to allow the Board of Girl Guides Queensland to use any proceeds from the sale of realty for the wider benefit of Girl Guides Queensland.

Policy: It is the responsibility of the Board, and the Board only, to consider any offers of purchase, and make offers to sell any realty owned by Girl Guides Queensland.

The proceeds of sale of realty, will be held by Girl Guides Queensland. The Board may at its discretion vote to use these funds for a special purpose or project.

Procedure:

1. Any offer to purchase or sell realty must immediately be referred to the State Executive Officer, for the consideration of the Board.
2. Once the Board has approved a sale, all proceeds will be directed to the bank account of Guides Queensland as nominated by the State Executive Officer.
3. Should a Guide Group wish to apply for funds from the proceeds of a sale, their application must be forwarded to the Finance Committee and will be considered on its merits. The Finance Committee may make a recommendation to the Board to fund the application, or may reject the application.
4. The decision of the Finance Committee may be appealed to the Board. Once the Board has heard the appeal the Board's decision is final.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17

7. Fraud and Misappropriation

7.1 Fraud Risk Management Policy

Purpose: The purpose of this policy is to ensure Girl Guides Queensland implements effective strategies to minimise legal and financial exposure arising from fraudulent activity. This policy will:

1. Ensure all parties are aware of their responsibilities regarding the identification and prevention of fraudulent activity.
2. Ensure that parties understand who to report to in the event that they suspect fraudulent activity.
3. Provide a step-by-step guide to respond to an allegation regarding fraudulent activity.
4. Express a clear statement to all parties forbidding fraudulent activity for the benefit of the organisation.

Policy: Girl Guides Queensland will not tolerate misappropriation or fraud in any aspects of its operations. The Board has ultimate responsibility for the prevention and detection of fraud and is responsible for ensuring that appropriate and effective internal control systems are in place.

Any person who suspects the commission of a fraud, related to Girl Guides Queensland, is required to immediately report it to the Region Manager and State Executive Officer.

An objective and impartial investigation, as deemed necessary, will be conducted regardless of the parties to the allegation.

Girl Guides Queensland takes suspected incidences seriously and will investigate all allegations of fraud, misappropriation or other similar irregularity fully.

Girl Guides Queensland reserves the right to take any action necessary to recover the funds of the organisation and may, at any time, report suspected allegations of fraud to the Queensland Police Service.

Procedure:

- Where there is suspected fraud, misappropriation of funds or financial irregularity the Region Manager and the State Executive Officer must be notified immediately.
- Upon notification of an allegation pertaining to fraud the SEO or State Commissioner will promptly arrange to carry out a review of the allegation.
- Girl Guides Queensland will make every effort to keep the investigation confidential, however members of the organisation may need to be consulted to assist with the review/investigation.
- This may require the concerned parties to produce any financial, membership and any other associated records for immediate audit.
- After an initial review, and a determination that the suspected fraud warrants additional investigation, the SEO or State Commissioner shall coordinate the investigation. If either of these parties are subject to the investigation, the Board will appoint a more suitable, impartial investigator.
- Once it is determined that additional investigation is warranted, immediate action will be taken to prevent instances of the theft, alteration or destruction of relevant records. Such action may include, but is not limited to, removing relevant records/information and placing them in a secure location (usually State Office), limiting access to the location where the

records/information exists, preventing the individual suspected of committing the fraud from having access to the records/information.

- If an allegation of fraud is substantiated by the investigation, disciplinary action, including cancellation of membership, could be taken by the GGQ Board.
- If fraud or misappropriation is confirmed the GGQ Board reserves the right to contact the Queensland Police Service.
- The organisation will also pursue every reasonable effort, including court ordered restitution, to obtain recovery of any losses from the offender.

Policy Owner	Finance Committee		
Board Approval Date	19/12/2016	Last Revision Date	22/03/17