



Financial Administration Policies 2024

**Ratified by
JSA School Council 21 March 2024**



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Financial Administration Policies

OVERVIEW

Under the *Education and Training Reform Act 2006*, a major responsibility of the school council (the Council) is to ensure that all moneys coming into the hands of the Council are used for proper purposes.

The Financial Administration Policies, together with written position descriptions that define and allocate responsibilities with a clear plan of the organisation, will promote operational efficiency and ensure adherence to, and compliance with, the *Education and Training Reform Act 2006*.

AUDITABLE FINANCIAL RECORDS

Purpose of this policy

To ensure Jacana School for Autism keeps:

- Auditable financial records.
- Establishes and maintains appropriate controls at all times.
- Keeps registers of accountable documents.
- Establishes and maintains specific records for reporting and retention purposes.
- Provides relevant financial statements for newly appointed and operating principals.

Requirements

JSA will prepare the following annual financial statements for each year ending 31 December:

- Balance sheet (summary).
- Operating statement (summary).
- Profit and loss statement for any trading operations conducted by the school.
- Financial statement for any special programs.

Financial Commitment Summary

- JSA will review the Outstanding Orders and the Invoices Awaiting Payment reports regularly to ensure the total commitments figure is a realistic estimate of future expenditure.
- JSA will maintain the official account uncommitted balance.



REGISTER OF ACCOUNTABLE DOCUMENTS

Purpose of Policy

A register will be established and maintained to catalogue accountable documents.

Requirements

Accountable documents are:

- To be issued consequently.
 - Filed when completed.
 - Stored securely for the required retention period.
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BANK ACCOUNTS POLICY

Purpose of Policy

To ensure bank accounts meet control requirements.

Requirements

School bank accounts:

- Are only to be opened or closed with the written authority of the Council.
- Are to be in the name of the Council, with the exception of the High Yield Investment Account.
- Must have the Principal (mandatory) and a Council member registered as co-signatories (the school Business Manager is **not** to be a signatory, even if a member of the Council).
- Are to be reconciled each month.
- Are to be audited in accordance with the Department's requirements.
- Are to be maintained on CASES21.
- Are to be managed according to the requirements detailed in the Finance Manual for Victorian Government Schools.
- Must never be overdrawn.

Investment accounts:

- investment register is to maintained and reconciled frequently;
- investment transfers are to approved by the principal and ratified by the Council;
- any excess cash in the Official Account is to be transferred to an investment account, in line with the Department's policy;
- Are to be managed according to the requirements detailed in the Finance Manual for Victorian Government Schools.

Account Types

- School Council Official Account
- High Yield Investment Account

BUDGET AND ACCOUNTING

Purpose of this policy

To ensure that JSA meets all legislative and Departmental financial requirements.
Recommendation – A three year forma plan budget.

Requirements

- Develop and maintaining an Annual Master Budget;
- Manage JSA banking and accounting.
- Report on financial activities in CASES21 using the Chart of Accounts.

ANNUAL MASTER BUDGET

Purpose of this policy

To ensure that the Annual Master Budget takes into account all sources of income available to JSA (including fundraising) and that the schools needs are met.

Requirements

An Annual Master Budget statement is to be prepared ensuring that:

- It is prepared and approved, prior to the beginning of each school year.
- Payment schedules are accurate.
- The potential for variances and exceptions are built into the budget.
- Significant expenditure items are accurately costed, following Departmental policy.
- It is reviewed and monitored over the course of the year.
- Any changes to the approved budget that affect the ‘bottom line’ are minuted at school council.
- Any changes to the approved budget are amended on CASES21 Finance.
- The Annual Master Budget statement is prepared and the school’s financial statements are audited by an external auditor nominated by the Department.

The Council is to ensure that effective internal control processes and procedures are in place to support financial management, reduce risk and provide clear audit trails for accountability by:

- Preparing the Annual Master Budget to be adopted by JSA.
- Establishing a timeline for the budget input and finalisation.
- Identifying all anticipated revenue.
- Requesting detailed submissions by a nominated date from program coordinators, indicating review and making initial adjustments to plans and budgets.
- Approving and adopting the budget, ensuring that it is prepared in a collaborative manner using the widest levels of consultation practicable.
- Reflecting JSA’s policies and priorities.

CHART OF ACCOUNTS

Purpose of this policy

Effective understanding and application of the Chart of Accounts will ensure accurate and timely data entry resulting in relevant and reliable financial reports. This, in turn, allows for an in depth interpretation and analysis of the reports that is required for effective decision making.

Requirements

- Ensure JSA records, reports and monitors all financial activity effectively.
- Provide meaningful data related to school programs and sub-programs.
- Use the Chart of Accounts included on CASES21 Finance.
- Ensure accurate and reliable financial reporting, by coding financial records correctly before data entry into CASES21.

MONITORING REVENUE AND EXPENDITURE

Purpose of this policy

Under the *Education and Training Reform Act 2016*, the Council is to ensure that all money coming into the hands of the Council is expended for proper purposes.

Requirements

- Ensure that all money payable to the Council is properly collected.
- Ensure that money expended in the Council's name is properly authorised and expended.
- Ensure that adequate control is maintained over assets held in the name of the Council or in the Council's custody.
- Ensure that all liabilities incurred in the Council's name are properly authorised.
- Ensure efficiency and economy of operations, and avoidance of waste and extravagance.
- Develop and maintain an adequate internal audit system.
- Monitor:
 - Actual revenue and expenditure.
 - Actual receipts and payments against budget estimates each month by reviewing
 - Details of funds committed during the month.
 - A list of unpaid accounts.
 - Investments and balances held in school accounts.
 - The cash flow budget at the end of each month ensuring that cash flow projections are always positive
 - Actual receipts and payments are tracking to budget

RECEIPTING AND BANKING

Purpose of this policy

JSA is to ensure that all payments made are receipted correctly, banked into the School Council Official Account and auditable.

Requirements

- Follow correct accounting procedures.
- All staff handling cash must have current Police Check
- Reconcile the total amount of receipts issued with total monies collected.
- Do not alter any receipts.
- Attach cancelled receipts to the duplicate copy.
- Appoint two officers to count any money collected away from the school office and submit a control receipt to the general office for reconciliation and banking.
- Secure all money in a safe.
- Do not have any money on the premises over the weekend or during school holidays.

Banking

- All cash collected are banked intact weekly (if not daily) by persons other than the one processing the collection.
- Any cash is to be stored in a safe with controlled access.

REFUNDS

Purpose of this policy

Before processing a refund, JSA will ensure the original receipt is produced or the receipt number identified and the payment voucher for the refunded amount attached to the receipt document.

Requirements

- Reimbursement Request Form signed and given to Finance Officer
- Refunds will be issued by Direct Bank Deposit, directly to the parent/carer and not in the form of cash via the student.
- Refunds will be processed using the reimbursement function within CASES21, not by using the school's ABN.
- When reimbursing an individual, a credit card transaction document will suffice; however input tax credits cannot be claimed unless a valid tax invoice has been received.

STAFF REIMBURSEMENTS

Purpose of this policy

Before processing a staff reimbursement, JSA will ensure that the original receipt is produced, a reimbursement cannot be process on a copy of the receipt.

Requirements

- It is mandatory that a purchase order be raised for all school purchases prior to the purchase. This is required whether the expense is a staff reimbursement, school purchasing card purchase or direct debit transaction.
- A description of the item being purchased, an amount to be paid and the budget/cost Centre allocation is to be set out in the purchase order.

- The original Tax Invoice/Receipt must be obtained by the staff member requesting a reimbursement
- Tax Invoice/Receipts must be presented to the Finance Officer for processing as close to the purchase date as possible.
- Reimbursement Request Form signed and given to Finance Officer
- The Tax Invoice/Receipt must be matched with the purchase order and reimbursement request form
- All paid invoices/receipts are to be clearly marked “PAID”
- Staff reimbursements will be processed once per month

PURCHASING

Purpose of this policy

The Council is empowered to purchase and/or maintain goods, equipment and materials for carrying out its functions, subject to Part 2.3 of the *Education and Training Reform Act 2006*.

Requirements

- It is mandatory that a purchase order be raised for all school purchases prior to the purchase. This is required whether the expense is a staff reimbursement, school purchasing card purchase or direct debit transaction.
- A description of the item being purchased, an estimated amount to be paid and the budget/cost centre allocation is to be set out in the purchase order.
- A tax invoice must be obtained by the Supplier
- The tax invoice must be matched with the purchase order.
- All paid invoices are to be clearly marked “PAID”.
- Invoices are to be paid within the permitted credit period – where relevant, invoices are to be paid within time to obtain any discounts being offered.
- Quotes or tenders are to be obtained, as per current Government Purchasing Guidelines (refer below to “Quotation Threshold”) and purchase orders raised and authorised.
- Once authorised, orders are to be recorded on CASES21 to accurately determine commitment against the Annual Master Budget.
- With electronic order forms, the commencement date and first order number is to be recorded in the Accountable Documents Register.
- Order forms are not to be used for private purchases.
- The person receiving the goods is to be different from the person authorising the order.
- Goods received are to be checked against delivery docket.
- The delivery docket is to be checked against the supplier’s invoice and purchase order.
- The person checking the invoices for accuracy, signs and accepts responsibility.
- All documents are to be retained.

Quotation threshold

- Less than or equal to \$2,500 requires a minimum of one quote [verbal or written].
- Greater than \$2,500 and equal to \$25,000 requires a minimum of one written quote.
- Greater than \$25,000 and equal to \$150,000 requires a minimum of three written quotes.
- Greater than \$150,000 becomes Public Tender Process

PAYMENTS

Purpose of this policy

To ensure that all payments are jointly approved and signed by the Principal and a member of the Council, who has been nominated to authorise payments.

Requirements

- All payments are to be made by B-Pay or direct deposit.
- Payment vouchers are to be authorised by signatories and all supporting documentation (including quotes) to be attached to the voucher.
- Invoices and purchase orders (and all supporting documentation) are to be endorsed as “PAID”, after approval obtained and the payment is made.
- All payments made from the Council accounts are to be approved and ratified by the Council and noted in the Council minutes.
- Loans are not permitted.
- The Finance Manager is to be immediately notified of any overpayments and recovery procedures commenced

SCHOOL LEVEL PAYROLL

Purpose of this policy

To ensure schools keep the required electronic records. Internal controls for payroll includes the retention of payroll documentation reports in a fireproof safe and ensures that timesheets are authorised by the principal or delegated staff member and observes specific compliance procedures to the Australian Taxation Office (ATO), the Department, Superannuation authorities, Workcover and any other relevant body.

Schools must use the CASES21 modules below to manage information and processes for personnel records for locally employed staff.

Requirements

- Establish and maintain compliance procedures for the requirements of the ATO, Superannuation authorities, WorkCover, the Department and the Council requirement.
- Establish and maintain procedures for authorisation of hours worked, including timesheets being authorised by the principal or delegated staff member.
- The principal is to certify every payroll.
- PAYG and Superannuation installments are processed according to required timelines.
- Tax File Number Declaration are to be completed and lodged when submitted by staff employed by the Council.
- All pre-employment processes for new staff are to be completed, including police checks, WWCC and VIT registrations (where applicable) – copies to be retained and filed.
- Ensure the issue and reconciliation of payment summaries is accurate and timely.
- Ensure payroll documentation and retention requirements are in place.
- Generate relevant payroll reports, have them certified (if required) and kept on file for audit purposes.
- Establish and maintain budgetary control over the JSA level payroll.

FUNDRAISING

Purpose of this policy

In accordance with Part 4 Division 2 Regulation 48 of the *Education and Training Reform Regulations 2007*, the members of the school community may undertake fundraising activities, having as their objective the establishment or augmentation of school funds for a particular purpose, if the agreement of the Council is obtained.

Requirements

- Funds raised by members of the school community will be handled in accordance with the Regulations;
- The Council is to authorise all fundraising activities.
- Any money handlers are to be selected, trained and supervised.
- Two specified persons are to be appointed to collect any money.
- All funds raised for JSA must be held in trust by the Council.
- Permits must be obtained from the Victorian Commission of Gambling Regulations (VCGR) for all raffles and/or bingo activities.
- Money collected by the supervisor of the specific fundraiser must be:
 - ♦ Received as it is collected.
 - ♦ Handed to the finance officer at the general office to be receipted into CASES21; and
 - ♦ Promptly banked.
- Detailed revenue and expenditure budgets for each activity are to be prepared.
- The budget is to be closely monitored by the supervisory committee.

TAXATION COMPLIANCE

Purpose of this policy

To ensure that JSA meets its obligations, by establishing and maintaining good tax documentation. JSA must understand the taxation implications of any financial activity.

▪ Payroll Tax

JSA is subject to Payroll Tax in respect of central employees (administered by the Department) and local payroll employees (administered by JSA).

Payroll Tax is a tax on the wages paid by employers. Employers are liable for Payroll Tax when their total Australian wages exceed a certain level called the 'exemption threshold'. Exemption thresholds vary between states/territories.

Payroll tax should not be confused with the Pay As You Go (PAYG) Withholding system. Payroll tax is payable to the relevant state/territory by an employer, based on the total wages paid to all employees. Wages include salary, allowances, superannuation contributions, fringe benefits, shares and options and certain contractor payments.

Under the PAYG Withholding system, amounts are generally withheld from payments made to an individual and sent to the ATO to offset the individual's end-of-year income tax liability.

Requirements

School Level Payroll – Tax Checklist

- **Step 1** – JSA obtains an ABN;
- **Step 2** – JSA issues a Tax File Number (TFN) Declaration to employee;
- **Step 3** – JSA processes completed and signed TFN Declaration;
- **Step 4** – JSA is to note TFN enquiries for further action;
- **Step 5** – JSA is to ensure trustees of relevant superannuation funds have been advised of employee's TFN;
- **Step 6** – JSA is to calculate the employee's tax instalment deduction according to the TFN Declaration form and using the appropriate table;
- **Step 7** – at the end of each month/quarter, JSA is to reconcile the deductions made during the previous period and remit to the ATO.
- **Step 8** – at the end of the financial year, JSA is to reconcile the deductions and issue Payment Summaries.

For further information, please refer to:

<https://www2.education.vic.gov.au/pal/taxation/overview>

Storage and disposal of Tax File Number (TFN) information

The tax law provides severe penalties for the misuse of TFNs. The Council must be aware of their obligations under the TFN guidelines in the Privacy Act 1988, which states that secure methods must be used when storing and disposing of TFN information. Under tax laws if a payee submits a new TFN Declaration or leaves JSA, then a copy of the original declaration for the current and the next financial year must be retained. TFN Declaration forms must be stored in a secure place away from the personnel file.

▪ Fringe Benefits Tax (FBT)

FBT is a tax payable by employers who provide fringe benefits to their employees (or to associates of their employees). FBT was introduced to improve the fairness of the taxation system and was designed to overcome deficiencies in the income tax law which allowed fringe benefits to be, in effect, a form of tax-free income. FBT ensures that tax is paid on those fringe benefits provided in place of, or in addition to, salary or wages of employees. The FBT year runs from 1 April to 31 March. Each year, JSA (as is all schools) is required to record fringe benefits provided to the Department's employees that are positioned at JSA during the FBT year (ie 1st April – 31st March). The information reported in the FBT Tracker is used by the Department's Tax Compliance Unit (TCU) to prepare and lodge the Department's FBT return, which must be lodged with the ATO by 21st of May each year.

Requirements:

- The Business Manager must be familiar with FBT obligations.
- FBT is a payment to an employee, but in a different form to salary and wages.
- Benefits may include rights, privileges and/or services.
- JSA (as the employer) must keep records that show the taxable value of certain fringe benefits provided to an employee.
- If the total taxable value of reportable fringe benefits provided to an employee in an FBT year (1 April to 31 March) is more than \$2,000, JSA must record the grossed-up taxable value of those benefits on the employee's payment summary for the corresponding income year (1 July to 30 June).
- The amount calculated for the Review of Business Taxation (RFB) is a grossed up amount of fringe benefits provided (e.g. if the amount of reportable fringe benefits received by an employee in the 2011 FBT year is \$2,001, the RFBs amount will be \$3,740). This requirement applies even if JSA is not liable to pay FBT, as fringe benefits that are exempt from FBT may still need to be reported on payment summaries.

▪ Pay As You Go (PAYG) Withholding – Tax basics for non-profit organisations

Obligations to employees and other workers come from a variety of sources – federal, state/territory laws, industrial awards and agreements, tribunal decisions and contracts of employment (whether they are written or verbal). PAYG obligations as an employer are to:

- Pay correct wages – within the pay period.
- Issue pay advice slips.
- Forward PAYG tax instalments to the ATO.
- Make appropriate payment under the Superannuation Guarantee Legislation (SGL).
- Report SGL payments to employees.

Requirements

- JSA is to understand and apply PAYG Withholding requirements to all locally paid staff and contract personnel.
- The PAYG Withholding system requires employers to withhold certain amounts of salary and wages each pay period, as supported by the employee's TFN declaration and JSA is to remit these amounts to the ATO through the BAS.
- JSA is to report PAYG gross earnings tax deductions via JSA's BAS (to lodge a BAS, JSA must have an ABN).
- JSA must issue payment summaries to employees on an annual basis no later than 14th July of each year.
- JSA must issue a Payment Summary to all employees who are paid through the local level payroll, as well as any creditors who have had tax withheld from payments. Where tax has not been withheld for example, 100% salary sacrifice (before tax) for the entire financial year, a payment summary will be issued to include the Reportable Superannuation Contributions.
- The reconciliation of accumulated financial year tax instalments with payment summaries must be completed before payment summaries are issued to employees or creditors.
- Payment summaries are to be treated with confidentiality and security at all times;
- Any payments made after the end of the financial year, even for work completed before the end of the year, should be included on the following financial year's payment summary.
- The Council must reconcile payment summaries and report to the ATO no later than 14th August each year.
- Manual submissions to the ATO require the following:
 - ♦ original copies of payment summaries issued to each employee; and
 - ♦ a reconciliation statement signed by the principal reconciling the total amount of any deductions shown in each of those original copies of payment summaries with the total of the amounts paid to the ATO in respect of those deductions.

▪ Goods and Services Tax (GST)

In order for all expenditure to be processed on CASES21, a school must hold a valid tax invoice if the supplier of the goods or services has an income greater than \$75,000 in a financial year. The liability of accounting for GST correctly falls on the 'receiver' of revenue and JSA must be diligent in ensuring the correct GST treatment is applied.

The tax invoice must contain the following:

- That it is used by the supplier of the supply or supplies to which the document relates.
- That it is in the approved form.
- The supplier's identity and ABN.
- What is supplied, including the quantity?
- The extent to which each supply is a taxable supply.
- The date the document is issued.
- The amount of GST (if any) payable.
- The relevant document can be clearly identified as a tax invoice.

▪ Tax Deductible Gift Recipient (DGR) Funds

JSA has (DGR) status which may encourage donors (i.e. parents and/or carers) to donate money to School Building or Library Funds.

When JSA receives a gift of money and/or property from donors (i.e. parents and/or carers):

- A receipt must be issued for that gift (the donor requires the receipt in order to substantiate their taxation deduction claimable for that donation).
- The receipt must state the name of the fund to which the gift has been made.
- The receipt must show JSA's ABN.

E-BAY AND/OR INTERNET PURCHASES

Purpose of this policy

Electric funds management offers an online facility which provides users with the ability to undertake various banking functions. Internal controls to support the use of electronic funds will minimise any potential financial risks and ensure internet transactions (eBay) are GST compliant.

The business manager must ensure that all staff that purchase over the internet understand the rules below about how to comply with ATO/State Government/ DET Tax Compliance. These rules apply regardless of whether the transaction is a staff reimbursement, school Purchasing Card or Direct Debit!!

The school also needs to be very clear who it is dealing with (i.e. the seller who has registered with eBay):

- Check if the supplier has an ABN.
- Whether a tax invoice will be issued; and
- Whether GST will be charged.

These details must be obtained prior to entering the school's credit card details over the internet.

Requirements

- Establish and maintain correct authorisation and approval procedures with both the initial setting up of account details and any subsequent transactions against the account.
 - Internet banking payments must be authorised by two people.
 - Electronic payments must be made from the Official Account via, direct debit, B-Pay.
 - IT security access levels to proprietary applications are to be in line with approved delegations (e.g. EduPay to be accessed by those with permission).
 - Any changes to financial delegations to be included in the Council minutes and filed appropriately as a permanent record.
 - All details are to be complete and accurate for verification purposes.
 - Documentation to be retained, confirming all transactions related to the accounts.
 - It is mandatory that a purchase order be raised for all school purchases, including purchases from the internet prior to the purchase. This is required whether the expense is a staff reimbursement, school purchasing card purchase or direct debit transaction.
 - A description of the item being purchased, an estimated amount to be paid and the budget/cost centre allocation is to be set out in the purchase order.
 - A tax invoice must be obtained – if no tax invoice is provided, then GST cannot be claimed and the purchase should be coded G14 in CASES21.
 - The tax invoice must be matched with the purchase order.
 - Determine if GST is applicable and can be claimed.
 - Australian suppliers are to provide an ABN (if no ABN is provided and the invoiced amount is great than \$82.50, then withholding tax applies).
 - If the supplier is not carrying an enterprise in Australia, they will not need to quote an ABN and school will not need to withhold from payments made to them.
 - If not withholding, retain a record for the reason (e.g. no *.com.au* address in Australia).
 - Review Electronic Funds management policy on an annual basis.
 - Purchases from Overseas Suppliers of services, digital products etc.
- From 1 July 2017, Overseas Suppliers which sell services and digital products to Australian consumers will have to add GST to their prices and will have to remit that GST to the ATO.
 - The new GST law from 1 July 2017 adds an extra complication for business managers to ensure the school complies with the GST and PAYG (no-ABN) laws.

ELECTRONIC FUNDS TRANSFER POINT OF SALE (EFTPOS)

Purpose of this policy

EFTPOS provides JSA with the ability to accept non-cash electronic payments by way of credit and debit card transactions. Use of EFTPOS allows JSA to increase the options and convenience provided to parents/carers and debtors, as well as improves security by reducing the amount of cash handled and kept on school premises. EFTPOS enables JSA to accept and provide an alternative payment method to cash or cheque by utilising EFTPOS facilities whilst ensuring the school's procedures and internal controls meet the Department's requirements.

The principal will be responsible for ensuring that staff operating the merchant facility are made fully aware of security requirements, and that all data obtained through processing EFTPOS transactions remains safe from fraud. Staff authorised to process transactions should be minuted at the Council and entered into a Register.

Requirements

- Establish and maintain authorisation and approval of the initial set up of the facility, which must be minuted by the Council.
- Ensure EFTPOS machines are secure.
- Keep documentation confirming all transactions secure and filed.
- Implement segregation of duties (i.e. person collecting funds is to differ from person banking funds).
- Establishment and maintain an EFTPOS user register to include the unique identification and the EFTPOS functions the user is authorised to perform.
- Keep a register of void or refund transactions.
- Establish and maintain a procedure and documentation for processing phone and offline receipts and refund transactions.
- Set minimum and maximum refund transaction limits.
- Reconcile, on a monthly basis, the EFTPOS statement received from JSA's financial institution with CASES21 transaction records.
- Reconcile on a daily basis, EFTPOS settlement statements with CASES21 transactions.
- Process transactions to accept school invoice payments only (no **cash out** facility).
- At the time of processing the EFTPOS transaction, immediately receipt into CASES21.
- Print both the merchant and customer copies of the receipt for both credit and debit card transaction and retain the merchant copy for audit purpose.

EFTPOS REFUNDS

- Before a refund is processed, the original receipt must be produced or the receipt number identified.
- The refund request pro forma must be approved by an authorised officer prior to refund.
- Refunds are to be deposited to the account of the cardholder that made the original payment.
- EFTPOS refunds must not be made in cash.
- Confirm that funds have been credited before processing a refund.
- Simultaneously process refunds on the terminal and in CASES21 (on the same day).
- Record EFTPOS void or refund register.
- If refund is requested after the day of purchase, then the REFUNDS procedure will need to be followed.



COMPUTER SYSTEMS

Purpose of this policy

To ensure data integrity passwords are necessary when accessing the Department computer programs and to ensure that all staff are aware of the importance of maintaining a secure password and of the access levels their passwords allows. Passwords should not be disclosed to another person, as security of the system may be breached and data integrity jeopardised. It is recommended that passwords are changed regularly.

Requirements

- Establish and maintain authorised policies and procedures relating to hardware /software access.
- Ensure system/software manuals are available and being used.
- Ensure more than one person is trained to use the Department software.
- Ensure measures are in place to protect the physical security of equipment and software.
- Ensure data integrity at all times.
- Ensure equipment/software back up is available.
- Ensure user log-on and password details are confidential and secure at all times.
- Ensure data is regularly backed up (CHESS schools are backed up by the Department) and virus protection is current.

Evaluation: This policy will be reviewed as part of the one year policy review cycle and/or in line with DET policies and guidelines.

Ratified By JSA School Council:	21 March 2024
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