FREE OPERATIONAL TEMPLATE

Cash Drop and Safe Count Checklist

Use this 60-point checklist to control cash-drop preparation, sealed transfers, safe access, interim and closing counts, deposit custody, variance investigation, corrective actions, and final approval.

Location / store	Business date / shift	Safe / compartment ID	Preparer / witness

1. Control setup, ownership, thresholds, and accountability

1 Confirm the location, business date, shift, currency, safe ID, drop or count cycle, preparer, witness, and reviewer.

SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

2 Verify the cash-control policy defines till limits, drop triggers, approved bags, safe compartments, count frequency, dual-control rules, and records.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

3 Confirm safe access is limited to authorized employees using individual keys, codes, credentials, or controlled override procedures.

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

4 Define cash-drop limits, safe-balance thresholds, variance bands, investigation steps, escalation levels, and approval authority.

CRITICAL | SAFE CONTROL

EXPECTED Enter | ACTUAL Enter | VARIANCE Enter

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

5 Review previous missing or late drops, safe-count variances, broken seals, access incidents, courier exceptions, and overdue corrective actions.

CRITICAL | SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

6 Assign named ownership for preparing drops, witnessing transfers, counting the safe, investigating variances, handing over deposits, and approving closure.

SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Define one approved process for drop triggers, safe access, dual control, variance thresholds, evidence, escalation, and sign-off before cash moves.

2. Safe condition, access security, and opening balance

7 **Inspect the safe, anchoring, door, hinges, lock, drop slot, compartments, alarm, lighting, CCTV coverage, and count area for secure operation.**

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

8 **Verify the safe and count area are restricted, free from public view, clear of unauthorized items, and suitable for controlled cash handling.**

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

9 **Confirm the opening safe balance agrees with the prior approved close after bank pickups, float issues, approved removals, and documented transfers.**

CRITICAL | SAFE CONTROL

EXPECTED Enter | ACTUAL Enter | VARIANCE Enter

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

10 **Count opening cash, floats, sealed deposits, bags, vouchers, and other safe contents by category using the required level of independent verification.**

SAFE CONTROL

CASH Enter | OTHER Enter | TOTAL Enter

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

11 **Check every sealed bag or envelope against the safe log and confirm the bag ID, declared amount, owner, date, and tamper evidence are intact.**

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

12 **Record the opening balance, safe access, unresolved exceptions, preparer, witness, date, time, and manager approval.**

SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Complete the opening check before cash is issued or removed, and record every access, seal exception, alarm, or control weakness immediately.

3. Cash-drop trigger, preparation, counting, and sealing

13 **Monitor the till balance against the approved holding limit and initiate a drop when the trigger, scheduled time, shift change, or risk condition occurs.**

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

14 **Confirm the drop request identifies the location, till, cashier, shift, reason, requested amount, and approving supervisor.**

SAFE CONTROL

AMOUNT: Enter | BAG / SEAL ID: Enter | TIME: Enter

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

15 **Count the cash by denomination in the approved secure area and complete an independent recount when required by policy.**

CRITICAL | SAFE CONTROL

CASH: Enter | OTHER: Enter | TOTAL: Enter

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

16 **Separate the approved till float, tips, vouchers, cheques, foreign currency, petty cash, and other non-drop funds before calculating the amount.**

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

17 **Complete the drop slip with the till ID, cashier, amount, denomination total, date, time, reason, and witness information.**

SAFE CONTROL

AMOUNT: Enter | BAG / SEAL ID: Enter | TIME: Enter

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

18 **Place the verified cash and required slip in the approved bag or envelope, record the unique seal number, and seal it before transfer.**

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO: Add

Execution tip: Prepare each drop in a secure area, separate the operating float correctly, and seal the verified amount before leaving controlled custody.

4. Cash-drop transfer, safe deposit, evidence, and log entry

19 Use the required two-person custody, escort, or supervisor observation for the drop based on the approved risk and value threshold.

CRITICAL | SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

20 Transfer the sealed drop directly to the safe without detours, public display, unattended placement, or unauthorized handover.

SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

21 Verify the safe ID, drop slot, and designated compartment before depositing the sealed bag or envelope.

SAFE CONTROL

DOCUMENT Enter | REFERENCE Enter | REVIEWED BY Enter

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

22 Deposit the package completely, confirm it cannot be retrieved through the slot, and report any jam, obstruction, or failed deposit immediately.

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

23 Record the drop amount, bag or seal ID, till, cashier, depositor, witness, safe ID, date, time, and deposit confirmation.

SAFE CONTROL

AMOUNT Enter | BAG / SEAL ID Enter | TIME Enter

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

24 Reconcile cumulative cash drops to the POS or till drop records and investigate missing, duplicated, reversed, or late entries.

CRITICAL | SAFE CONTROL

EXPECTED Enter | ACTUAL Enter | VARIANCE Enter

Execution tip: Keep custody continuous from the secure count area to the safe, and confirm the sealed package is fully deposited before the transfer is closed.

5. Interim safe count, bag verification, and access control

25 **Schedule the interim safe count at the approved time or trigger and identify the counter, witness, safe ID, and count scope.**

SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

26 **Restrict safe movement during the count and review all access, drops, removals, float issues, and transfers since the previous approved balance.**

CRITICAL SAFE CONTROL

USER / KEY ID Enter | DATE / TIME Enter | PURPOSE Enter

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

27 **Count loose cash, floats, petty cash, sealed deposits, drop bags, vouchers, cheques, and other contents separately by category.**

SAFE CONTROL

CASH Enter | OTHER Enter | TOTAL Enter

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

28 **Verify unopened packages by bag or seal ID and declared amount, and open them only under the approved exception and dual-control process.**

SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

29 **Calculate the expected safe balance and compare it with the independently recorded physical count without unauthorized offsets.**

CRITICAL SAFE CONTROL

EXPECTED Enter | ACTUAL Enter | VARIANCE Enter

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

30 **Recount every difference, trace the related movement, document the result, and escalate unresolved or material variances before restoring access.**

CRITICAL SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Freeze or tightly control access during the count, record actual values before comparing expectations, and resolve every difference before normal access resumes.

6. End-of-day safe count and cash reconciliation

31 Close or pause cash movement, collect all final drops, and confirm no pending drawer, float, petty-cash, or deposit transfer remains outside the safe.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

32 Verify till-close reports, drop slips, float issues, paid-outs, authorized removals, courier pickups, and manual records are complete for the business date.

SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

33 Count all safe contents by denomination and category under the required independent or dual-control process.

CRITICAL SAFE CONTROL

CASH: Enter | OTHER: Enter | TOTAL: Enter

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

34 Calculate the expected closing balance using the approved opening balance, drops, transfers in, removals, deposits, and other documented movements.

SAFE CONTROL

EXPECTED: Enter | ACTUAL: Enter | VARIANCE: Enter

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

35 Compare the actual safe count with the expected balance and record the final overage, shortage, or reconciled result.

CRITICAL SAFE CONTROL

EXPECTED: Enter | ACTUAL: Enter | VARIANCE: Enter

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

36 Secure all contents, update the safe log, and record the final count, unresolved items, counter, witness, date, time, and manager approval.

CRITICAL SAFE CONTROL

NAME: Enter | DATE / TIME: Enter | APPROVAL: Sign

Execution tip: Close all movements first, reconcile every source record, and keep the safe count open until the physical total and approved expected balance are explained.

7. Bank deposit preparation, storage, pickup, and confirmation

37 **Confirm the deposit amount is drawn from approved reconciled funds and excludes operating floats, petty cash, or other retained amounts.**

SAFE CONTROL

EXPECTED Enter | ACTUAL Enter | VARIANCE Enter

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

38 **Complete an independent count and compare the deposit cash with the approved deposit total before sealing.**

CRITICAL SAFE CONTROL

CASH Enter | OTHER Enter | TOTAL Enter

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

39 **Prepare the deposit slip and record the business date, location, bank reference, account reference, denomination total, and preparer.**

SAFE CONTROL

DOCUMENT Enter | REFERENCE Enter | REVIEWED BY Enter

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

40 **Seal the deposit in the approved tamper-evident bag, record the unique bag ID, and store it in the designated safe compartment.**

CRITICAL SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO Add

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

41 **Release the deposit only to an authorized employee, courier, or bank representative after verifying identity, schedule, custody requirements, and receipt.**

CRITICAL SAFE CONTROL

USER / KEY ID Enter | DATE / TIME Enter | PURPOSE Enter

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

42 **Obtain pickup or deposit proof and reconcile the collected amount, bag ID, bank credit, differences, and outstanding confirmations.**

CRITICAL SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Prepare deposits only from reconciled funds, preserve bag identity through every handoff, and match collection proof with the final bank confirmation.

8. Safe access, security events, and incident response

43 Review the safe access log for after-hours entry, failed attempts, shared credentials, repeated overrides, unusual frequency, or access without a valid purpose.

CRITICAL | SAFE CONTROL

USER / KEY ID: Enter | DATE / TIME: Enter | PURPOSE: Enter

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

44 Confirm safe access is removed promptly for transferred, suspended, terminated, or unauthorized employees and tested after the change.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

45 Verify keys, codes, devices, override credentials, and emergency access records are stored, changed, issued, and returned under controlled custody.

SAFE CONTROL

USER / KEY ID: Enter | DATE / TIME: Enter | PURPOSE: Enter

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

46 Investigate broken seals, forced entry, missing bags, incorrect compartments, CCTV gaps, alarm events, lock faults, or unexplained safe movement.

CRITICAL | SAFE CONTROL

Secure | Needs action | Critical | LIVE PHOTO: Add

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

47 Protect cash-control records and avoid unnecessary images of exposed cash, full bank details, access codes, employee credentials, or security-system information.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

48 Start the approved incident response, secure the safe and affected funds, preserve records, notify required teams, and assign immediate containment.

CRITICAL | SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Treat unusual access, broken seals, missing packages, alarm failures, and evidence gaps as security events until documented review confirms the risk is controlled.

9. Variance investigation, exception handling, and escalation

49 **Complete an independent recount and verify arithmetic, denominations, bag IDs, opening balances, drops, transfers, pickups, and approved removals.**

CRITICAL | SAFE CONTROL

CASH: Enter | OTHER: Enter | TOTAL: Enter

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

50 **Compare POS drop records, safe logs, access history, bag registers, deposit slips, courier receipts, bank confirmation, and relevant security evidence.**

SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

51 **Classify the exception as overage, shortage, missing drop, duplicate entry, late drop, broken seal, unexplained access, pickup difference, or bank variance.**

CRITICAL | SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

52 **Document the confirmed or suspected cause without altering the original count, backdating records, or offsetting unrelated differences.**

SAFE CONTROL

DOCUMENT: Enter | REFERENCE: Enter | REVIEWED BY: Enter

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

53 **Assign each investigation or corrective action to a named owner with priority, due date, required evidence, approval level, and escalation route.**

CRITICAL | SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

54 **Keep the reconciliation open until evidence explains the difference, affected cash is accounted for, control weaknesses are addressed, and closure is approved.**

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Investigate from original records, preserve the first count, and never hide a shortage or overage through unsupported adjustment, substitution, or netting.

10. Corrective actions, trend review, approval, and final sign-off

55 Record every finding with the location, safe, date, movement, expected value, actual value, variance, risk, evidence, and immediate containment.

SAFE CONTROL

Record	Expected	Actual	Variance	Owner	Evidence

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.

56 Verify closure through corrected records, recount, recovered proof, access removal, lock or alarm repair, retraining, process change, or completed investigation.

CRITICAL SAFE CONTROL

DOCUMENT Enter | REFERENCE Enter | REVIEWED BY Enter

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.

57 Review repeat late drops, missing records, safe-count variances, broken seals, unusual access, courier differences, bank exceptions, and overdue actions by location.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.

58 Test the revised control after closure and confirm employees follow the approved drop, count, custody, deposit, and escalation process.

SAFE CONTROL

Compliant | Partial | Non-compliant | N/A

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.

59 Confirm finance, operations, security, loss prevention, or internal-audit approval as required, and retain records for the approved period.

CRITICAL SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.

60 Record the final status, unresolved risks, next review date, preparer, witness, reviewer, date, time, and signatures.

CRITICAL SAFE CONTROL

NAME Enter | DATE / TIME Enter | APPROVAL Sign

Execution tip: Keep each cash or safe-control finding open until objective evidence confirms the cause is addressed, the control works, and repeat risk is reduced.