



1.0 PURPOSE

This policy outlines requirements for new CFOs and Controllers to follow in order to ensure they are aware of accounting policies and other issues that may relate to their company.

2.0 BRINK'S ACCOUNTING POLICY FOR NEW CFOs AND CONTROLLERS

When a new CFO or Controller joins The Brink's Company (or is promoted to this position from within), he or she is required to review the following information to ensure they are following the appropriate accounting policies and are aware of other relevant information that will help them succeed in their new position. **The review of these required materials should be completed by each new CFO or Controller within 60 days of their start date.**

2.1 Read Brink's Finance Orientation Presentation

The Brink's Finance Orientation Presentation provides information on each of the Corporate Finance Departments based in Richmond, including contact information and a background of each of the following departments:

- Corporate Accounting and Control
- Corporate Development
- Tax
- Treasury
- Internal Audit
- Financial Planning and Analysis
- Investor Relations

This presentation can be found on the Global Finance page of Brink's World and should be read and used as a reference guide.

2.2 Read all Brink's Accounting Policies

The Global Finance page of Brink's World contains a link to Brink's Accounting Policies. Each new CFO or Controller should read through all of the policies that have been issued to ensure their company follows these policies.

If you have any questions about the policies issued, contact the Corporate Accounting department (contact information can be found in the Finance Orientation Presentation above).

2.3 Read all Learn Once, Globally Case Studies

"Learn Once, Globally" is a training tool designed by Corporate Accounting to help us learn from past experiences. The Global Finance page of Brink's World contains a link to the Learn Once, Globally site. This site includes all Learn Once, Globally case studies that have been issued by Corporate Accounting.



Each new CFO or Controller is required to read the Learn Once, Globally case studies in order to learn from past accounting or internal control issues that have been experienced by their colleagues.

2.4 Review of Previously Completed Reporting Documents

Each country is responsible for completing certain reporting documents on a quarterly basis. Each new CFO or Controller is required to read the following previously completed reporting documents:

- Previously submitted Management Representation Letter
- Previously submitted SOX 302 Survey
- Previously submitted Controllershship Scorecard

3.0 ON-GOING REQUIREMENTS OF CFOS AND CONTROLLERS

When a new accounting policy or Learn Once, Globally case study is issued, an email will be sent out to the countries by Corporate Accounting. On a quarterly basis (or as needed), a webcast will be held to discuss the newly issued (or soon to be issued) accounting policies and Learn Once, Globally case studies. It is required that all CFOs and Controllers read these new policies and Learn Once, Globally case studies and participate in the webcasts to ensure they remain up to date on these policies. A replay of these webcasts will be made available on Brink's World for those unable to participate in the live webcasts.

If you identify any issues that should be considered in a Learn Once, Globally document, contact the Corporate Accounting department with the relevant facts and lessons learned (contact information can be found in the Finance Orientation Presentation above).

Additionally, CFOs and Controllers are also required to remain up to date on US GAAP and local statutory accounting principles to ensure the accounting for each country is performed in accordance with these requirements.

4.0 EFFECTIVE DATE AND TRANSITION

This guidance is effective June 30, 2012. Existing CFOs and Controllers that have not reviewed the required documentation above are required to comply with this policy within 60 days of the policy effective date.