

Theft And Fraud Prevention Policy

These procedures are to be read in conjunction with the protected disclosures procedures, the financial management and property management policies.

Rationale

The Board accepts that it has a responsibility to protect the physical and financial resources of the school and to prevent and detect theft and fraudulent actions by all persons who are employed or contracted by the School or who are associated with the School.

Statement

The Board accepts that any investigation into any suspected theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.

Guidelines

1. The Board delegates responsibility to the Principal to establish and monitor systems and procedures to guard against the actions of theft and fraud.
2. All staff, students and associated members of the school must be made aware of the procedures relating to theft and fraud.
3. As preventative measures against theft and fraud, the Board requires the Principal to ensure that:
 - The school's physical resources are kept secure and accounted for;
 - The school's financial systems are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Public Finance Act 1989, Section 45CP(2) and of generally accepted accounting practice;
4. Staff members with delegated responsibility for physical and financial resources are proven competent to carry out such responsibilities and are held accountable for the proper use and distribution of such resources ;
5. All staff members are made aware of their responsibility to report, to the Principal, any suspected improper or fraudulent actions by staff, suppliers, contractors, students or other persons associated with the school.

Procedures

In the event of an allegation of theft or fraud the Principal shall enact following procedures:

1. Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
2. Request a written statement from the informer with details as to the nature of the alleged theft or fraud, the time and circumstances in which this occurred, and the quantity and/or value of the theft.
3. Inform the Board Presiding Member of the information and consult with the Board as appropriate.
4. Further consultation with the informer and if appropriate consult, in confidence, with other members of staff about the person who is subject of allegation. N.B The confidentiality of all staff or other people giving information must be protected.
5. Consult with the Board Presiding Member.
6. On the basis of information received from initial investigation the Principal and the Board Presiding Member shall decide whether or not a prima facie case of theft or fraud exists, and if not, to document this decision and record that no further action is to be taken.

If a prima facie case is thought to exist, the following procedures are to be followed

1. Seek legal advice or inform the Ministry of Education's National Operations Manager at the local office and/or the school's auditors.
2. Inform the person in writing of the allegation that has been received and request a meeting with them at which their representative or representatives are invited to be present.
3. Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them. Obtain a verbal or preferably a written response (all verbal responses must be recorded as minutes of that meeting, and the accuracy of those minutes should be attested by all persons present).
4. Advise the person in writing of the processes to be involved from this point on.
5. If the person under investigation is a staff member, invoke any disciplinary procedures contained in their employment contract aligned with the employment collective agreement where applicable.
6. Investigate matters further. If necessary commission an independent expert investigator.
7. If after a thorough investigation it is found that a case exists, lay a complaint with the New Zealand Police.

Allegations Concerning the Principal or a Trustee

Any allegation concerning the Principal should be made to the Board Presiding Member. The Chairperson will then investigate in accordance with the requirements of the Procedures of this Policy.

Any allegation concerning a member of the Board of Trustees should be made to the Principal. The Principal will then advise the manager of the local office of the Ministry of Education and commence an investigation in accordance with the requirements of the Procedures of this Policy.



Conclusion:

- The Board recognises that supposed or actual instances of theft or fraud can affect the rights and reputation of the person or persons implicated. All matters related to the case shall remain strictly confidential with all written information kept secure;
- Should any delegated staff member or any other staff member improperly disclose information the Principal shall determine if that person or persons are in breach of confidence and whether further action is required;
- Any action the Principal considers must be in terms of the applicable conditions contained in their contract of employment and any code of ethics or code of responsibility by which the staff member is bound;
- The Board affirms that any allegation of theft or fraud must be subject to due process, equity and fairness. Should a case be deemed to be answerable then the due process of the law shall apply to the person or persons implicated;
- Any statement made on behalf of the School and related to any instance of supposed or actual theft or fraud shall be made by the Board Presiding Member, after consultation with the Principal and, if considered appropriate, after taking expert advice.