



## THEFT AND FRAUD PREVENTION POLICY

JUNE 2021

### NAG 4

#### RATIONALE:

The Board accepts that it has a responsibility to protect the physical and financial resources of the School. The Board has agreed that through its Business Manager, the Principal, the School has a responsibility to prevent and detect theft and fraudulent actions by persons who are employed or contracted by the School or who are service recipients of the School. The Board accepts that any investigation into any theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.

#### PURPOSE:

To ensure that the Board of Trustees meets its responsibility to protect the physical and financial resources of the school.

#### PROCEDURES:

1. The Board requires the Principal to ensure that:
  - a. The school's physical resources are kept secure and accounted for.
  - b. 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 **45C** and of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of New Zealand.
  - c. Staff members who are formally delegated responsibility for the custody of physical and financial resources by the Principal are proven competent to carry out such responsibilities and that such persons are held accountable for the proper execution of their responsibilities.
  - d. All staff members are aware of their responsibility to immediately inform the Principal should they suspect or become aware of any improper or fraudulent actions by staff, suppliers, contractors, students or other persons associated with the school.
  
2. In the event of an allegation of theft against a student, the Principal must ensure that suitable procedures are in place to investigate the allegation while ensuring that the accused rights and principles of natural justice are not breached. The Principal or designee may also refer an alleged theft by a student to the Police.

3. In the event of an allegation of the theft or fraud against a staff member, supplier or contractor, the Principal shall:

a. Conduct an initial investigation by following the steps below.

So far as it is possible and within 24 hours:

- i. Request a written statement from the person who has informed the Principal, with details as to the nature of the theft or fraud, the time and circumstances in which this occurred, and the quantity and/or value of the theft if the evidence appears to support the complaint.
- ii. Gather together any evidence that may be readily available.
- iii. Offer to meet with the staff member about whom the allegation is being made and a support person of their choosing. Provide a written statement of the allegation and the grounds for it and seek a written response to the allegation. The meeting is an opportunity to discuss the allegation and response confidentially and seek any further relevant information. The School Secretary should be present to take minutes which both parties should agree to as an accurate record of proceedings by signing before leaving.
- iv. Decide on the initial action(s) to be taken which may include some further investigating in response to matters revealed in the initial meeting. The Principal may then decide once he/she is comfortable that sufficient information exists, that a prima facie case of theft or fraud does or does not exist.
- v. If the Principal decides that a prima facie case of theft or fraud does not exist he/she must document this decision and record that no further action is to be taken.
- vi. If the Principal decides that a prima facie case of theft or fraud does exist then he/she must immediately contact the Board Chairperson and pass on all the evidence and information available. The Principal in consultation with the Board Chairperson shall then:-
  - Invoke any disciplinary procedures contained in the contract of employment.
  - Lay a complaint with the New Zealand Police (if the evidence appears to support the complaint).
  - If necessary, commission an independent expert investigation.
  - Require a search for written evidence of fraudulent action if not already done.
  - Seek legal advice.
  - Advise the MOE, Manager of National Operations, Auckland.

4. The Board Chairperson along with the disciplinary sub-committee of the Board must now convene to decide on further actions to be carried out according to the procedures set out in the contract of employment. This may involve further investigation followed by a disciplinary hearing involving the subcommittee, the staff member about whom the allegations are made and their representative/support persons and the Board lawyer. The Disciplinary Sub-Committee of the Board may decide on a range of actions from dismissal to reinstatement. (The Principal is not part of these proceedings).
5. 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 consider if that person or persons are in breach of confidence and if 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.
6. 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.
7. Any intimation or written statement made on behalf of the school and related to any instance of supposed or actual theft or fraud shall be made by the Principal who shall do so after consultation with the Board Chairperson and if considered appropriate after taking expert advice.

### Allegations Concerning the Principal or a Trustee

8. Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of item 4 of this Policy.
9. 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 item 3 of this Policy.

### Review

To be reviewed tri-annually.

This policy is intended to be consistent with the requirements of the Privacy Act, 2020.

<b>New/Reviewed</b>	<b>Tabled</b>	<b>Adopted</b>	<b>Signed</b>
New 4/7/06	1/8/06	6/9/06	By Andrew Stewart, Board Chairperson
16/9/08	3/3/09	7/4/09	By Richard Griffin, Board Chairperson
Under review 20/4/10	4/5/10	1/6/10	By Rob Gosling, Board Chairperson
Under review 26/6/12	7/8/12	4/9/12	By Rob Gosling, Board Chairperson
15/9/14 to Sub Committee	4/11/14	2/12/14	By Robyn van der Sande, Board Chairperson
5/12/17 Under review		7/2/2018	By Robyn van der Sande, Board Chairperson
Under Review 1/7/21	6/7/21	7/9/2021	By Kevin de Jong