

# Hauraki Primary School Policy Document

## Theft and Fraud

### Rationale:

The school has a responsibility to prevent and detect theft and fraudulent actions by any persons who are either employed, contracted or service providers associated with the school.

### Purpose:

To ensure systems and processes are in place to prevent fraud.

### Guidelines:

1. The school shall ensure that:
  - i) the School's physical resources are kept secure and accounted for;
  - ii) the School's financial systems meet the standards as set out in the Public Finance Act, 1989, and of generally accepted accounting practice in accordance with the NZ Institute of Chartered Accountants.
2. In the event of an allegation of theft or fraud the Principal shall act in accordance with the procedures outlined in Appendix 1.
3. All matters relating to supposed or actual instances of theft or fraud shall remain strictly confidential.
4. Any allegation of theft or fraud must be subject to due process, equity and fairness.
5. Any intimation or written statement made on behalf of the School relating to any instance of supposed or actual theft or fraud shall be made by the Board Chairperson after consultation with the Principal and if appropriate after taking expert advice.
6. Any allegation concerning the Principal shall be made to the Board Chairperson and an investigation in accordance with Appendix 1 held with the Chairperson leading procedures.
7. Any allegation concerning a Board member 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 according to the procedures set out in Appendix 1.

Signed:   
BRENDON CLARK

Date: 29 OCT 18.

Chairperson Board of Trustees

Review Date TERM 4 2021

## Appendix 1

*In the event of an allegation of theft or fraud the Principal shall act in accordance with the following procedures:*

1. Decide to either immediately report the matter to the police or proceed as outlined below.
2. As soon as practically possible:
  - i) Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud;
  - ii) Request a written, signed and dated statement from the person who has informed the principal, with details as to the nature of the alleged theft;
  - iii) Decide on the initial actions to be taken including consulting the person who provided the information, or if appropriate, confidentially consulting with others;
  - iv) Inform the board chairperson.
3. On the basis of the advice received the board chairperson and principal shall consult and decide whether the matter should or should not be taken further, if not, record that no further action is to be taken, otherwise take any one or more of the following actions:
  - i) Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
  - ii) Lay a complaint with the NZ Police;
  - iii) Commission an independent expert investigation;
  - iv) In the case of fraud, require a search for written evidence of the possible fraudulent action to determine the likelihood or not of such evidence;
  - v) Seek legal advice or inform the local Ministry of Education Office.
4. Once all evidence is obtained the Principal shall consult the board chairperson and decide what further action to take.
5. If a case is considered to exist, the Principal shall:
  - i) 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 attend;
  - ii) Require the person and/or representative(s) to explain the complaint against them;
  - iii) Obtain a verbal or preferably a written response (all responses must be recorded as minutes of that meeting, and the accuracy of those minutes should be attested by all persons present);
  - iv) Advise the person in writing of the processes from this point on.