

Hauraki Primary School Policy Document

Theft and Fraud

Rationale

The Hauraki School Board (the Board) is responsible for protecting the physical and financial resources of the school. The school is responsible for establishing systems and procedures to guard against 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 and detect theft and fraud.

Guidelines:

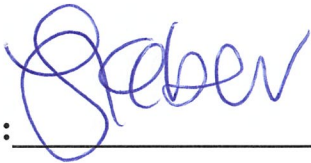
1. As preventative measures against theft and fraud, the Board requires the principal to ensure the following:
 - a. The school's physical resources are kept secure and accounted for.
 - b. The school's financial systems are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Crown Entities Act 2004 and of generally accepted accounting practice promulgated and supported by the Chartered Accountants Australia 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. These disclosures may be subject to the Protected Disclosures policy.
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. The Board recognizes that supposed or actual instances of theft or fraud can affect the rights and reputation of the person, or persons, implicated. All matters relating to supposed or actual instances of theft or fraud shall remain strictly confidential, with all written information kept secure.
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 Presiding Member after consultation with the principal and, if appropriate, after taking expert advice.
6. Any allegation concerning the principal shall be made to the Presiding Member and an investigation in accordance with Appendix 1 held with the Presiding Member 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 (MoE) and commence an investigation according to the procedures set out in Appendix 1.

Approval and Review

8. No variations of this policy or amendments to it can be made except with the unanimous approval of the Board.
9. This policy will **read annually** by the Board and **reviewed triennially** together with other Finance policies.

Signed: _____



Presiding Member of the Board

Date: _____

13 May 2024

Review Date _____

Term 2 2027

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:
 - Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
 - 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.
 - Decide on the initial actions to be taken including consulting the person who provided the information, or if appropriate, confidentially consulting with others.
 - Inform the Presiding Member.
3. On the basis of the advice received the Presiding Member 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:
 - Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member.
 - Lay a complaint with the NZ Police.
 - Commission an independent expert investigation if necessary.
 - 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.
 - Seek legal advice or inform the local MoE Office.
4. Once all evidence is obtained the principal shall consult the Presiding Member and decide what further action to take.
5. If a case is considered to exist, the principal shall:
 - 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.
 - Require the person and/or representative(s) to explain the complaint against them.
 - 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).
 - Advise the person in writing of the processes from this point on.