



## POLICY 13.1 THEFT AND FRAUD PREVENTION

### Guidelines

- 1.0 The Principal shall report any theft or fraudulent conduct to the Board of Trustees Chairperson and ensure that the school's physical resources are kept secure with strong controls in place.
- 2.0 The school's financial systems will help prevent and detect the occurrence of fraud.
- 3.0 The matter is reported to the New Zealand Police within 24 hours:
  - 3.1 Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
  - 3.2 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.
  - 3.3 Decide on the initial actions to be taken including consulting with the person who provided the information and, if appropriate, confidentially consulting with other senior members of staff about the person who is the subject of the allegation.
  - 3.4 Inform the Board Chairperson of the information received and consult with them as appropriate.
  - 3.5 On the basis of advice received and after consultation with the Board Chairperson, the Principal shall decide whether or not a *prima facie* case of theft or fraud exists, and if not, to document the decision and record that no further action is to be taken.
- 4.0 The Principal shall investigate the matter further if a *prima facie* case is thought to exist to continue with their investigation;
  - 4.1 Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
  - 4.2 Lay a complaint with the New Zealand Police;
  - 4.3 If necessary, commission an independent expert investigation;
  - 4.4 In the case of fraud, request written evidence of the possible fraudulent action and determine the likelihood or not of such evidence;
  - 4.5 Seek legal advice; or
  - 4.6 Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors.
- 5.0 Once all available evidence is obtained the Principal shall consult the Board Chairperson. The Board Chairperson may, if they consider it necessary, seek legal or other advice as to what further action should be taken.
- 6.0 If a case is considered to exist the Principal or a person designated by them shall, unless another course of action is more appropriate:
  - 6.1 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.

- 6.2 Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
- 6.3 Obtain 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).
- 6.4 Advise the person in writing of the processes to be involved from this point on.
- 7.0 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.
- 8.0 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.
- 9.0 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 Board Chairperson who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.
- 10.0 Allegations Concerning the Principal or a Trustee:
- 10.1 Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of paragraph 04 of this Policy.
- 10.2 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 paragraph 04 of this Policy.

Approved by the Board of Trustees at the meeting held on 26/11 2018



**CHAIRPERSON**