



Operational Policy 11

Theft and Fraud Prevention

National Administration Guideline 4

According to legislation on financial and property matters, each School Board is also required in particular to:

- i. allocate funds to reflect the school's priorities as stated in the charter;
- ii. monitor and control school expenditure, and ensure that annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989; and
- iii. comply with the negotiated conditions of any current asset management agreement and implement a maintenance programme to ensure that the school's buildings and facilities provide a safe, healthy learning environment for students.

Our Commitment

To protect the school physical and financial assets by taking all possible measures to prevent theft and fraud, e.g., through systems providing monitoring and controls. To act quickly and legally in the event of theft or fraud being revealed.

1 Introduction

- 1.1 The School Board accepts that it has a responsibility to protect the physical and financial resources of the School. The School Board has agreed that through 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 School 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.
- 1.2 The School Board, therefore, requires the Principal to establish systems and procedures to guard against the actions of theft and fraud. The Principal is to report such actions to the Presiding Member as prescribed in the procedures set out below.

2 General

As preventative measures against theft and fraud the School Board requires the Principal to ensure that:

- 2.1 The School's physical resources are kept secure and accounted for.
- 2.2 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 Amendment Act 2013 and of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of New Zealand.
- 2.3 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.
- 2.4 All staff members are aware of their responsibility to immediately inform the Principal (or the Presiding Member if the allegation involves 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.

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

- 2.5 Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud and inform the Presiding Member of the allegation.
- 2.6 After making an initial investigation, the Principal and 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.
- 2.7 If sufficient evidence exists to suggest theft or fraud may exist, the Principal and Presiding Member must seek legal advice, then they shall collectively decide whether to immediately report the matter to the New Zealand Police or proceed as outlined below.
 - 2.7.1 Within 24 hours, investigate the matter further; or commission an independent expert investigation in agreement with the Presiding Member.
 - 2.7.2 If the Principal is to investigate the allegation, being cognizant of legal advice received, they shall where practicable, request a written statement from the person who has informed the Principal, 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.
 - 2.7.4 Inform the person in writing of the allegation that has been received and request a meeting with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
 - 2.7.5 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).
 - 2.7.6 Advise the person in writing of the processes to be involved from this point on.
 - 2.7.7 Determine whether to invoke any disciplinary procedures contained in the contract of employment should the person be a staff member.

- 2.7.8 Inform the applicable Ministry of Education local office representative and/or the school's auditors as considered necessary by the Principal and Presiding Member.
- 2.8 The School 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.
- 2.9 The School 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.
- 2.10 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 Presiding Member who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.

3. Allegations Concerning the Principal or a Member

- 3.1 Any allegation concerning the Principal should be made to the Presiding Member. The Presiding Member will then investigate in accordance with the requirements of paragraph 2.7 of this Policy.
- 3.2 Any allegation concerning a member of the School Board should be made to the Presiding Member who shall follow the process of 2.7.
- 3.3 Any allegation concerning the Presiding Member should be made to the Deputy Presiding Member who shall follow the process of 2.7, where each reference to the Presiding Member shall be taken as the Deputy Presiding Member.

4. Approval

- 4.1 When the School Board approved the Policy it was agreed that no variations of this Policy or amendments to it can be made except by the approval of the School Board.
- 4.2 As part of its approval the School Board requires the Principal to circulate this Policy to all staff, and for a copy to be included in the Miramar Christian School Policies & Procedures Manual, copies of which shall be available to all staff. The School Policies and Procedures Manual shall also be made available to students and parents at their request. The School Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the School Board.



Signed:

Presiding Member: Peter Wilding

(Name)

On behalf of, and with the authority of the School Board on Date: 14/2/2024

Next review date: February 2025