



PROCEDURE 3.1.1 0

THEFT AND FRAUD PREVENTION PROCEDURE

PURPOSE:

To ensure that the assets and reputation of Tokomaru School and its staff are protected from fraudulent misconduct.

Definitions:

Fraud:

Fraud is considered to be an act of dishonesty to gain an advantage or benefit that would be denied except for the fraud. The advantage or benefit may be to a party other than the perpetrator and it may be tangible or intangible.

This includes but is not limited to:

Dishonesty, theft, misuse of assets, the alteration of financial or other records, intentional deception, making of false statements or any unauthorised act which results directly or indirectly in advantage or benefit to the perpetrator or a third party.

The Board, through the Principal, 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.

As preventative measures against theft and fraud 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.
- 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.

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

- a) Immediately advise the Board Chairperson of the allegations.
- b) In consultation with the Board Chairperson either report the matter to the New Zealand Police or proceed as follows:

(At any stage during the following process the Board Chairperson and Principal may jointly decide to refer the matter to the Police or obtain expert advice as to the process or substance of the allegation)

As soon as possible and within 48 hours

- 1) Record the details of the allegation, the person or persons allegedly involved and the quantity and or value of the theft or fraud.
 - 2) Request a written statement from the person who has informed the Principal, with details as to the nature of the theft or fraud and the time and circumstances in which this occurred and the quantity and or value of the theft.
 - 3) Decide on the initial actions to be taken including consultation 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.
 - 4) Inform the Board Chairperson of the information received and consult with them as appropriate.
- c) The Board Chairperson and Principal shall decide whether or not a case of theft or fraud exists and if not, document this decision and record that no further action is to be taken.

- d) If it is considered that a case of theft or fraud exists the Principal shall then carry out the following procedures:
- 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.
 - 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 and outline the information gathered during the investigation up to that point.
 - 3) Obtain a verbal, or preferably a written, response to the allegation and investigation findings to that point. All verbal responses must be recorded as minutes of the meeting, and all persons present should attest the accuracy of those minutes.
 - 4) Advise that person in writing of the processes to be involved from this point on.

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.

Any intimation or written statement made on behalf of the School in relation 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, if considered appropriate, after taking expert advice.

At any stage during the above process the Board Chairperson and Principal jointly may decide to refer the Matter to the New Zealand Police and/or obtain expert advice to the process or substance of the allegation.

Allegations concerning the Principal or a Trustee:

Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then commence investigation.

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 investigation.

Supporting Documents:

5.3 Cyber-Safety Policy
Education Act 1989 Section 139 pp 218-223
4.1 Financial & Property Asset Management Policy

Date of Review: August 2020