

## Policy: Theft and Fraud Prevention

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### Policy Statement

The Manurewa High School Board of Trustees accepts that it has a responsibility to protect the physical and financial resources of the School and that through its chief executive, 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 Principal establishes systems and procedures to guard against the actions of theft and fraud and any investigation into theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.

### Procedural Guidelines

- As preventative measures against theft and fraud, the Principal will ensure that:
  - (i) The School's physical resources are kept secure and accounted for.
  - (ii) The School's financial systems are designed to prevent and detect the occurrence of fraud and meet the requirements and standards as set out in the Public Finance Act 1989, Section 42(b) and of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accounts of New Zealand.
  - (iii) Staff members who are formally delegated responsibility for the custody of physical and financial resources by the Principal are competent to carry out such responsibilities and that such persons are held accountable for the proper execution of their responsibilities.
  - (iv) 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 decide to either immediately report the matter to the New Zealand Police, or, so far as it is possible and within 24 hours:
  - (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 statement from the person who has informed the Principal, with details as to the nature of the theft or fraud, the time and circumstances, and the quantity and/or value of the theft.
  - (iii) Decide on the initial actions to be taken.
  - (iv) Inform the Board Chairperson of the information received.
- On the basis of advice received and after consultation with the Board Chairperson, it will be decided 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.
- If a prima facie case is thought to exist, the Principal will:
  - (i) Continue with the investigation.

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- (ii) Inform the School Insurers, seek legal advice, and/or inform the Manager, National Operations, Ministry of Education local office and/or the School's Auditors.
- (iii) Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member.
- (iv) Lay a complaint with the New Zealand Police.
- (v) If necessary, commission an independent expert investigation.
- (vi) In the case of fraud, require a search for written evidence of the fraudulent action.
- (vii) Consult with the Board Chairperson.

- If a case is considered to exist, the Principal, or a person designated by them, 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 be present.
  - (ii) Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
  - (iii) 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).
  - (iv) Advise the person in writing of the processes to be involved from this point on.
- All matters related to the case shall remain strictly confidential with all written information kept secure.
- Should a case be deemed to be answerable, then the due process of the law shall apply to the person or persons implicated.
- Any verbal or written statement made on behalf of the School shall only be made after professional advice has been received.
- Any allegation concerning the Principal should be made to the Board Chairperson.
- Any allegation concerning a member of the Board of Trustees should be made to the Principal.

Review schedule: September 2018

<b>ADOPTED BY BOARD OF TRUSTEES</b>			
Date <b>31 May 2006</b>	Chairperson	<b>S Smith</b>	
<b>REVIEWED</b>	Date <b>24 September 2008</b>	Chairperson	<b>S Smith</b>
<b>REVIEWED</b>	Date <b>26 September 2011</b>	Chairperson	<b>S Smith</b>
<b>REVIEWED/AMENDED</b>	Date <b>27 October 2015</b>	Chairperson	<b>S Smith</b>
<b>REVIEWED/AMENDED</b>	Date .....	Chairperson	.....
<b>REVIEWED/AMENDED</b>	Date .....	Chairperson	.....