

Theft and Fraud Policy

Relevant Legislation	Public Finance Act 1989 Crown Entities Act 2004 Public Finance Act 1989 Education and Training Act 2020
Relevant Government Policy	National Administration Guideline 4
Responsibility for Policy	Personnel Committee, BOT, Principal
Responsibility for Policy	Board, Manukura and Risk & Finance (RAF) Committee
Application	This policy applies to all kaimahi with delegated authority to incur expenditure on behalf of Haeata Community Campus.
Current version	March 2022
Next Review Date	November 2022

1. Policy Statement

Haeata Community Campus values the integrity of kaimahi and ākongā and relies on them to act at all times in an ethical and honest manner. Fraud is an intentional act by management, kaimahi or third parties to deceive others, usually by acts of deception, that involve, but is not limited to the:

- manipulation, falsification or alteration of records or documents
- suppression or omission of the effects of transactions from records or documents
- recording of false transactions
- misapplication of accounting policies
- misrepresentations in a financial report
- misappropriation (theft) of assets

2. Purpose

The Theft and Fraud Policy assists Haeata Community Campus to assess the risk of fraud and/or theft and to prescribe the actions the kura will take when any misappropriation of school monies is discovered or reported.

3. Parties

This Policy applies to the following:

- all Kaimahi employed by the Haeata Community Campus Board, who accept the terms and conditions of their respective Collective Employment Agreements; and have a signed letter of offer and a signed letter of acceptance as required by the Employment Relations Act 2000.
- Third parties who work with, for or through Haeata Community Campus.

4. Responsibilities

The Board has zero tolerance with regard to theft and fraudulent behaviour and accepts that it has a responsibility to protect the physical and financial resources of the kura. The Manukura shall establish systems and procedures to guard against the actions of fraud and theft and will implement systems to record and report alleged or actual fraud to the board, and appropriate law enforcement authorities or other agencies. Any and all investigations will be conducted in a manner that conforms to the principles of due process, equity, natural justice and fairness. All kaimahi have obligations to notify and/or act on suspicions of dishonest behaviours and activities, even in the absence of proof. Any kaimahi aware of or suspecting fraudulent activity must promptly report such activity to the Manukura, or the Board Presiding Member if appropriate. Any kaimahi who reports a suspicion of fraud regarding another individual or the kura in good faith will in no circumstances be threatened, intimidated, or dismissed because they acted in accordance with this policy. All instances of alleged fraud will be treated confidentially and investigated promptly to a natural conclusion. The Manukura will notify the Board of the alleged fraud, as appropriate.

5. Procedures

In the event of alleged theft or fraud, the Manukura or Presiding Member if appropriate shall notify the kura's insurer and investigate the allegation following clear due process, equity, and fairness. The investigator shall seek advice when appropriate from the following; the kura's liability insurer, Ministry School Finance Adviser, auditor, forensic accountant, or solicitor. The investigator must record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud. A draft report shall be provided to the Presiding Member of the information received and consultation must occur. The investigator shall meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them. Minutes of those meetings shall be taken and the veracity of those minutes should be attested by all persons present. Following that initial meeting the person or persons under investigation shall be notified in writing of the processes to be involved from this point on. Where necessary the Board Presiding Member shall lay a complaint with the New Zealand Police and if necessary, commission an independent expert investigation. All instances where theft or fraud is proven shall be prosecuted and the police will be assisted in any investigation as is required.

6. Allegations Concerning the Manukura or a Board Member

In all respects the procedures of this policy must be followed. Any allegation concerning the Manukura should be made to the Presiding Member. Any allegation concerning Board Members should be made to the Manukura. While under investigation all allegations shall be kept confidential to prevent risk to reputation. The

investigator shall advise the Education Manager of the local office of the Ministry of Education and an investigation will commence.

7. Disciplinary Process

In respect of persons alleged of having committed fraud the school will follow the relevant disciplinary procedures where fraud is proven as set out in the [Area School Teachers' Collective Agreement 2019-2022](#) and the [Our Code Our Standards](#).

8. Actions Following Proven Fraud

Where an alleged fraud is proven, the Board shall direct the Manukura where the fraud has taken place, to put controls into place to mitigate further losses and prevent reoccurrence of similar misconduct. The Manukura will review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud and report this to the Board. The kura's insurers and Ministry of Education as appropriate will be notified and provided a copy of the report. All other relevant personnel will be suitably informed about the incident and the kura's response.

9. Recovery of Loss

The recovery of the lost money or other property shall be pursued following any fraud investigation. The amount of any loss will be quantified as far as possible and repayment or reparation will be sought.

10. Dealing with the Media

Any person contacted by the media with respect to any fraud investigation shall refer the media to the Manukura or Presiding Member if appropriate.

1. Approval

When the Board approved this Policy, it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board. As part of its approval, the Board requires the Manukura to circulate this Policy to all kaimahi and for a copy to be included in the Kura policy manual. The Kura policy manual shall also be made available to ākongā and whānau at their request. The Board requires that the Manukura arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

2. Policy Review

The Haeata Community Campus Board is committed to sound financial management practices and the prudent management of all assets. This policy will be reviewed as part of the approved cycle of review.

Next Scheduled Review - **November 2022**