

# THEFT AND FRAUD PREVENTION POLICY

**NAG 4  
NO 402**

## **Purpose**

The St. Heliers School Board of Trustees has a legal and moral obligation to ensure assets of the school (physical and financial) are appropriately protected. The Board agrees that the school has a responsibility to prevent and detect theft or fraudulent actions by persons who are employed or contracted by the School or who are service recipients of the School. The Board will ensure, through the Principal, there are systems and procedures established to guard against the actions of theft and fraud.

## **Guidelines**

1. 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.
2. As preventative measures against theft and fraud the Board requires the Principal to ensure that:
  - a. All physical assets are kept locked whenever not in use.
  - b. The School's financial systems adhere to Finance Policy Number 401.
  - c. Staff members who are responsible for the custody of physical or financial resources are made aware, and trained as is deemed appropriate in the execution, of their responsibilities to properly manage and protect those resources in their care. And 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.
3. In the event of an allegation of theft or fraud the Principal shall act in accordance with the following procedures:
  - a. Immediately notify the School's insurance company and Board Chairperson.
  - b. Decide to either immediately report the matter to the New Zealand Police or follow the procedures for investigating an allegation of Theft or Fraud.
  - c. Report any investigation to the Board at the meeting following the beginning of the investigation or sooner if deemed necessary.
4. The Board recognises that supposed or actual instances of theft or fraud can affect the rights and reputation of the person(s) 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(s) are in breach of confidence and if further action is required. Any action the Principal may consider 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.

5. The Board affirms that any allegation of theft or fraud must be subject to due process, equity, fairness, and the person(s) being investigated be treated with respect. Should a case be deemed to be answerable then the due process of the law shall apply to the person(s) implicated.
6. Any intimation or written statement made on behalf of the School, not addressed to the party or parties directly involved in the case, 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.
7. Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of this Policy.
8. 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 this Policy.

### THEFT AND FRAUD INVESTIGATION PROCEDURES

#### Guidelines:

Following are guidelines recommended to be used in cases where an allegation of theft or fraud has occurred against a School staff member, contractor or agent.

1. So far as it is possible and within 24-48 hours:
  - (a) Note when the allegation of theft or fraud was raised and by whom, and any other details that may be relevant to the case.
  - (b) 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 or fraud.
  - (c) Decide on the initial actions to be taken including consulting with the person who provided the information.
2. On the basis of the information received and after consultation with the Board Chairperson, the Principal shall decide if a *prima facie* case of theft or fraud exists, and if not, to document the decision (including reasons for the decision) and record that no further action is to be taken.
3. If a *prima facie* case is deemed to exist the Principal shall carry out one or more of the following procedures:
  - (a) Investigate the matter further;
  - (b) Invoke any disciplinary procedures contained in the contract of employment should the defendant be a staff member;
  - (c) Lay a complaint with the New Zealand Police;
  - (d) If necessary, commission an independent expert investigation;
  - (e) In the suspected case of fraud, require a search for written evidence of the possible fraudulent action to determine the likelihood or not of such evidence;
  - (f) Seek legal advice if appropriate; or
  - (g) Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors.
4. Once all additional evidence has been obtained, the Principal shall consult further with the Board Chairperson. The Board Chairperson may want to seek legal or other advice as to what further action can/should be taken, if this is considered necessary.
5. If a case is considered to exist, the Principal, or a person designated by them shall, unless another course of action is more appropriate:
  - (a) Inform the person(s) in writing of the allegation that has been received and request a meeting with them at which their representative(s) are invited to be present.
  - (b) Meet with the person(s) who is/are the subject of the allegation of theft or fraud and their representative(s) to explain the complaint against them.
  - (c) Obtain a verbal or, preferably, a written response (all verbal responses must be recorded as minutes of the meeting, and the accuracy of those minutes should be attested by all persons present).
  - (d) Advise the person, in writing, of the processes to be involved from this point on.