



## **MICHAEL PARK SCHOOL AND KINDERGARTEN SCHOOL POLICY**

### **THEFT AND FRAUD PREVENTION**

#### **Introduction**

1. The school has a responsibility to prevent and detect any theft or fraudulent action. The 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.
2. The 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 events and subsequent actions to the Presiding Member as prescribed in the procedures set out below.

#### **General**

1. As preventative measures against theft and fraud the board requires the Principal to ensure that:
  - a. The school's property is kept secure and accounted for.
  - b. The school's financial systems are designed to verify and prevent the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Crown Entities Act 2004 and be of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of New Zealand.
  - c. Staff members who are formally delegated responsibility for the custody of physical, non-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.
  - e. A system of auditing is carried out to pick up anomalies and ensure processes are working to account for the school's property and resources.
2. In the event that an anomaly is picked up the matter is to be investigated to establish whether it is an error or involves potential theft or fraud. In situations where theft or fraud is suspected a formal investigation is to be carried out.
3. The Principal must be made aware of any anomalies that need to be investigated and take action to establish the facts. The Principal is to carry out the following procedures as appropriate:
  - i Investigate the matter further;
  - ii If a prima facie case is thought to exist to continue with their investigation;
  - iii Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member or contracted 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 possible fraudulent action to determine the likelihood or not of such evidence;
  - vii Seek legal advice; or
  - viii Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors.
4. The board is to be made aware of anomalies over the amount of \$500.00, or if there is a prima facie case of theft or fraud.
  5. 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.
  6. Care must be taken to distinguish between an investigation into an anomaly which may result in a range of explanations versus an investigation of a specific allegation of theft and fraud.

**Allegations Concerning the Principal or a Board Member**

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 4 of this Policy.
2. Any allegation concerning a member of the board 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 paragraph 4 of this Policy.

**Media**

1. Any person contacted by the media with respect to any fraud investigation shall refer the media to the board.

**Approval**

1. When the board approved the Policy it was agreed that no variations of this Policy or amendments to it can be made except by the unanimous approval of the board.
2. As part of its approval the board requires the Principal to circulate this Policy to all staff, and for a copy to be included in the Michael Park School policy manual, copies of which shall be available to all staff. The school policy manual shall also be made available to students and parents at their request. The board requires that the Principal arrange for all new staff to be made familiar with this policy and other policies approved by the board.

Policy type:	<b>Management Policy</b>	NZSTA Governance Framework:
Date reviewed:	<b>18/09/2023</b>	Signed for MPS Board: 