

HERIOT SCHOOL THEFT AND FRAUD POLICY

The Board of Trustees of Heriot School has consulted with staff and parents in the formulation of this policy.

Introduction

1. The board accepts that it has a responsibility to protect the physical and financial resources of the school. The board has agreed that through its principal it 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 board accepts that any investigation into any theft and 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 actions to the board chairperson as prescribed in the procedures set out below:

General

3. As preventative measures against theft and fraud the board requires the principal to ensure that:
 - the school's physical resources are kept secure and accounted for.
 - the school's financial systems are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards set out in the Crown Entities Act 2004 and are of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of NZ.
 - staff members who are formally delegated responsibility for custody of financial and physical resources by the principal are proven competent to carry out such responsibilities and that such persons are held accountable for proper execution of their responsibilities.
 - all staff members are aware of their responsibility to inform the principal immediately should they suspect or become aware of any improper or fraudulent actions by staff, suppliers, contractors, students, or other persons associated with the school.
4. In the event of an allegation of theft or fraud the principal shall act in accordance with the following procedures;
 - a) Decide, immediately, to either, report the matter to the police or proceed as outlined in this paragraph.

- b) So far as it's possible and within 24 hours:
 - Record details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
 - 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.
 - Decide on the initial actions to be taken including consulting 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.
 - Inform the board chairperson of the information and consult with them as appropriate.
- c) On the basis of the advice received and after consultation with the board chairperson, the principal shall decide 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 required.
- d) The principal shall then carry out the following procedures:
 - investigate the matter further;
 - if a prima facie case is thought to exist, to continue with their investigation;
 - invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
 - lay a complaint with the police
 - if necessary, commission an independent expert investigation
 - in a case of fraud, require a search for written evidence of the possible fraudulent action to determine the likelihood or not of such evidence;
 - seek legal advice; or
 - inform the Manager, National Operation, MOE local office and /or the school's auditor.
- e) Once all available evidence is obtained, the principal may, if considered necessary, seek legal advice as to what further action to take.
- f) If a case is considered to exist, the principal or a person designated by them shall, unless another course of action is more appropriate:
 - inform the person in writing of the allegation that has been received and request a meeting with them at which their representative is invited to be present.

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- meet with the person who is the subject of the allegation of theft or fraud and their representative to explain the complaint against them.
 - obtain a verbal or preferably a written response. (All verbal responses must be minuted and attested by those present)
 - advise the person in writing of the processes to be involved from this point on.
5. 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 improperly disclose information, the principal shall consider if that person is in breach of confidence and if further action is required.

Allegations Concerning the Principal or a Trustee

6. Any allegation concerning the principal should be made to the board chairperson. The chairperson will then investigate in accordance with the requirements of paragraph 4 of this policy.
7. Any allegation involving a trustee should be made to the principal. The principal will then advise the manager of the local office of the MOE and commence an investigation in accordance with the requirements of paragraph 4 of this policy.

Review schedule: Triennially