



TE KURA WHAKAPUMAU I TE REO TUTURU KI
WAITAHA

Theft and Fraud Policy

Adopted by the Board/Ohu Whakahaere on 16th February 2012

The Board of trustees (Ohu Whakahaere) of Te Kura Kaupapa Māori o Waitaha (Kura) has consulted with staff (kaimahi) and Parents (whānau) in the formulation of this Policy (the Policy). The policy was approved and adopted by the Ohu Whakahaere at its meeting held on 16th February 2012 and become effective from that date.

Introduction

1. The Ohu Whakahaere accepts that it has a responsibility to protect the physical and financial resources of Kura. The Ohu Whakahaere has agreed that through its chief executive, the Principal, (Tumuaki), Kura agreed that through its chief executive, the Principal (Tumuaki), Kura has a responsibility to prevent and detect theft and fraud actions by persons who are employed or contracted by Kura or who are service recipients of Kura. The Ohu Whakahaere 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 Ohu Whakahaere therefore, requires the Tumuaki to establish systems and procedure's to establish systems and procedures to guard against the actions of theft and fraud. The Tumuaki is to report such actions to the Chairperson as prescribed in the procedures set out below
3. General measures against theft and fraud the Ohu Whakahaere requires the Tumuaki to ensure that:
 - a) The physical resources of Kura are kept secure and accounted for
 - b) The financial systems for Kura are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Crown Entities Act 2004 and of generally accepted accounting practice promulgated

and supported by the institute of Chartered Accountants of New Zealand.

- c) Kaimahi who are formally delegated responsibility for the custody of physical and financial resources by the Tumuaki are proven competent to carry out such responsibilities and that such persons are held accountable for the proper execution of their responsibilities.
 - d) All kaimahi are aware of their responsibility to immediately inform the Tumuaki should they suspect or become aware of any improper or fraudulent actions by kaimahi, suppliers, contractors, students or other persons associated with Kura.
4. In the event of an allegation of theft or fraud the Tumuaki shall act in accordance with the following procedures:
- a) Decide to either immediately report the matter to the New Zealand Police or proceed as outlined in this paragraph.
 - b) So far as 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 Tumuaki, 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.
 - iii. Decide in 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.
 - iv. Inform the Chairperson, Ohu Whakahaere of the information received and consult with them as appropriate.
 - c) On the basis of advice received and after consultation with the Chairperson, Ohu Whakahaere, the Tumuaki 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 to be taken.
 - d) The Tumuaki shall then carry out the following procedures:
 - 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 kaimahi;
 - iv. Lay a complaint with the New Zealand Police;
 - v. If necessary, commission on 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; seek legal advice; or
 - vii. Inform the Manager, national Operations, Ministry of Education local office and/or the schools auditors.
- e) Once all available evidence is obtained , the Tumuaki shall consult the Chairperson, Ohu Whakahaere who may, if they consider if necessary, seek legal or other advice as to what further action should be taken.
- f) If a case is considered to exist the Tumuaki or a person designated by them shall, unless another course of action is more appropriate
- i. Inform the person in writing of the allegation that has been received and request a meeting with them at which their representatives to explain the complaint against them.
 - ii. 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).
 - iii. Advise the person in writing of the processes to be involved from this point on.
5. The Ohu Whakahaere recognises that supposed or actual instances of theft or fraud can affect the rights and reputation of the person or persons 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 Tumuaki shall consider if that person or persons are in breach of confidence and if further action is required. Any action the Tumuaki considers must be in terms of the applicable conditions contained in their conduct of employment and any code of ethics or code of responsibility by which the staff member is bound.

6. The Tumuaki 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.
7. Any intimation or written statement made on behalf of Kura and related to any instance of supposed or actual theft or fraud shall be made by the Chairperson, Ohu Whakahaere who shall do so after consultation with the Tumuaki and if considered appropriate after taking expert advice.

Allegations Concerning the Tumuaki or a trustee

8. Any allegation concerning the Tumuaki should be made to the Haemana Ohu Whakahaere. The Chairperson will then investigate in accordance with the requirements of paragraph 4 of this Policy.
9. Any allegation concerning a member of the Ohu Whakahaere should be made to the Tumuaki who 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.

Approval

10. When the Ohu Whakahaere approved this Policy it was agreed that no variations of this Policy or amendments to it can be made except by the unanimous approval of the Ohu Whakahaere.
11. As part of its approval, the Ohu Whakahaere requires the Tumuaki to ensure that copies of this policy are available to all kaimahi. The Kura Policy Manual shall also be made available to students and whānau at their request. The Ohu Whakahaere requires that the Tumuaki arrange for all new kaimahi to be made familiar with this Policy and other policies approved by the Ohu Whakahaere.