

**BLOMFIELD SPECIAL SCHOOL & RESOURCE CENTRE**

**THEFT AND FRAUD PREVENTION POLICY**

**RATIONALE:**

The Board has a responsibility to protect the physical and financial resources of the School. This includes preventing and detecting theft and fraudulent actions by persons who are employed or contracted by the School or who receive services from the School.

**PURPOSE:**

To ensure preventative measures are implemented to protect the school against theft and fraud.

To ensure there is a process for conducting an investigation into any theft or fraud according to the principles of natural justice.

To ensure the School's physical resources are kept secure and accounted for.

**GUIDELINES:**

Financial systems are designed to prevent and detect the occurrence of fraud. (see Financial Management Policy, Cash Management Policy and Asset Management Policy).

Staff members who are formally delegated responsibility in their job descriptions for the custody of physical and financial resources by the Principal shall be competent and be held accountable for carrying out these responsibilities.

All staff be made 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.

In the event of an allegation of theft or fraud the Principal will decide to either immediately report the matter to the New Zealand Police or proceed to investigate and also notify the Board.

A written statement from the person who has informed the Principal is to be provided which includes of the allegation the person(s) allegedly involved and the quantity and/or value of the theft and/or fraud.

To protect the privacy of the person under investigation, those investigating shall keep all details strictly confidential. Any improper disclosure of information shall be investigated as a breach of confidentiality and the Principal shall decide if further action is required.

The Board shall ensure that any allegation of theft or fraud will be subject to due process, equity and fairness. If a case is deemed to exist then the due process of the law shall apply to the person or persons implicated.

Once all available evidence is obtained the Principal shall consult the Board of Trustees Chairperson. The Board Chairperson may, if they consider it necessary, seek legal or other advice as to what further action should be taken.

Any disclosure or written statement made on behalf of the School about any instance of supposed or actual theft or fraud shall be written by the Board Chairperson after consultation with the Principal.

Any allegation concerning the Principal should be made to the Board of Trustees Chairperson who shall conduct an investigation.

Any allegation concerning a member of the Board of Trustees shall be made to the Principal who will then advise the manager of the local office of the Ministry of Education and commence an investigation.

**EVALUATION:**

This policy shall be reviewed by the Board of Trustees following any investigation or recommendation from the school's Auditors. Any amendment of this policy shall require the approval of the Board of Trustees.

Adopted by the Board of Trustees 24.03 2011

Reviewed & adopted by the Board of Trustees 28 May 2020