Katikati College
Theft and Fraud Protection Policy

RATIONALE:

To protect the physical and financial resources of the school and to ensure any investigation into theft and fraud will be conducted in a manner that conforms to principles of natural justice.

GUIDELINES:

1 (a) Physical resources must be kept secure and accounted for;

(b) All financial systems must have in place internal controls designed to provide reasonable assurance as to the integrity and reliability of the financial reporting as per the Public Finance Act 1989, Section 45C(b);

(c) Staff members with responsibility for security of physical and financial resources must be competent and accountable in carrying out their duties;

2 (a) All staff have a responsibility to immediately inform the Principal should they suspect or become aware of any theft or fraudulent actions by any persons including employees, suppliers, contractors, students or other persons associated with the school community;

(b) In the event of an allegation of theft or fraud the Principal shall:

i) Immediately report the matter to the NZ Police; or

ii) As far as possible within 24 hours:

- record the details of the allegation, the person or persons allegedly involved, and the quantity/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/value of the theft;
- decide on the initial actions to be taken including with the person who provided the information
- inform and consult with the Presiding Member of the information received.

iii) On the basis of the advice received, 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 to be taken.

iv) If a *prima facie* case is thought to exist:

- invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;

- lay a complaint with the NZ Police if necessary, commission an independent expert investigation and seek legal advice;

- inform the Ministry of Education local office and/or the school's auditors.

v) Once all available evidence and advice is obtained the Principal shall consult with the Presiding Member who may, if they consider necessary, seek legal advice as to what further action should be taken.

vi) If a case is considered to exist the Principal (or person designated) shall:
- inform the person in writing of the allegation that has been received and request a meeting with them at which their representative(s) is invited to attend
- meet with the person who is the subject of the allegation of theft or fraud and their representative(s) to explain the complaint against them
- obtain a verbal or preferably a written response. Verbal responses must be recorded as minutes of the meeting, and the accuracy of those minutes should be attested by all persons present
- advise the person in writing of the processes from this point on.

vii) Any allegation concerning the Principal should be made to the Presiding Member who will then follow the guidelines laid out in this policy.

viii) Any allegation concerning a member of the School Board should be made to the Principal who will then follow the guidelines laid out in this policy.

3 (a) All matters relating to the case shall remain strictly confidential with all written information kept secure.

(b) Any allegation of theft or fraud must be subject to the process, equity and fairness.

(c) Should a case be deemed to be answerable then the due process of the law shall apply to the person(s) implicated.

(d) Any written statement made on behalf of the school relating to any instance or supposed or actual theft or fraud shall be made by the Presiding Member who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.

Reviewed & Approved October 2025